

PRETENSE FLIP N.V.

Unaudited Financial Statements

31 December 2024

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GENERAL INFORMATION

Registration

PRETENSE FLIP N.V. is registered in Curaçao Chamber of Commerce and Industry as a limited liability company. The company's registration number is 160797.

Managing Directors

eMoore N.V. (resigned on 09 April 2025)

Downtown E-Commerce Company B.V. (appointed on 09 April 2025, resigned on dd mm 2025)

Onpoint Group (appointed on dd mm 2025)

Registered Office

Zuikertuintjeweg Z/N Zuikertuin Tower
Curaçao

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DIRECTOR'S REPORT

We are pleased to present you with the Financial Statements for the financial year ended 31 December 2024.

During the period under review, the Company recorded a net result of EUR15,593,786
Details of which are set out in the attached Statement of Comprehensive Income.

Onpoint Group
Managing Director

Curaçao

Date: _____

PRETENSE FLIP N.V.

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STATEMENT OF COMPREHENSIVE INCOME

For the financial year ended 31 December 2024

	2024	2023
	€	€
Revenue	83,015,971	15,531,710
Cost of sales	67,013,074	13,052,110
Gross profit	16,002,896	2,479,600
Administrative expenses	404,280	242,764
Operating profit	15,598,617	2,236,836
Net foreign exchange differences	4,830	574
Profit before tax	15,593,786	2,236,262
Tax	-	-
Profit for the year	15,593,786	2,236,262

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STATEMENT OF FINANCIAL POSITION

As at 31 December 2024

	2024 €	2023 €
ASSETS		
Noncurrent assets		
Investment in subsidiaries	1,000	1,000
Intangible assets	67,162	50,552
Total noncurrent assets	68,162	51,552
Current assets		
Cash and cash equivalents	3,935,659	321,730
Receivables from related parties	14,341,022	6,574,329
Other receivables	1,733,419	587,106
Total current assets	19,915,800	7,483,165
TOTAL ASSETS	19,983,962	7,534,717
EQUITY AND LIABILITIES		
Capital and reserves		
Share Capital and Surplus	399,766	399,766
Retained earnings	15,450,410	1,973,984
TOTAL EQUITY	15,850,176	2,373,750
Current liabilities		
Borrowings	207,248	1,654,155
Trade and other payables	3,926,538	3,506,812
TOTAL LIABILITIES	4,133,787	5,160,967
TOTAL EQUITY AND LIABILITIES	19,983,962	7,534,717

PRETENSE FLIP N.V.
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STATEMENT OF CHANGES IN EQUITY
31 December 2024

	Share Capital and Surplus €	Retained Earnings €	Total equity €
Financial year ended 31 December 2023			
Balance at 1 January 2023	399,766	(262,278)	137,488
Total comprehensive income for the year	-	2,236,262	2,236,262
Balance at 31 December 2023	399,766	1,973,984	2,373,750
Financial year ended 31 December 2024			
Balance at 1 January 2024	399,766	1,973,984	2,373,750
Total comprehensive income for the year	-	15,593,786	15,593,786
Net Shareholders Withdrawal	-	(2,117,361)	(2,117,361)
Balance at 31 December 2024	399,766	15,450,410	15,850,176