

ROYAL BONANZA B.V.

FINANCIAL STATEMENTS

31 December 2024

ROYAL BONANZA B.V.

FINANCIAL STATEMENTS 31 December 2024

CONTENTS	PAGE
Board of Directors and other officers	1
Statement of profit or loss and other comprehensive income	2
Statement of financial position	3
Statement of changes in equity	4
Cash flow statement	5
Notes to the financial statements	6 - 8

ROYAL BONANZA B.V.

BOARD OF DIRECTORS AND OTHER OFFICERS

Board of Directors:

WAAIGAT DIRECTORS B.V.
DEMPER DIRECTORS B.V.
VALERII DUDKO

Registered office:

Abraham Mendez Chumaceiro Boulevard 03
Curacao

ROYAL BONANZA B.V.

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

31 December 2024

	Note	2024 €	2023 €
Administration expenses	2	<u>(46,156)</u>	<u>(17,805)</u>
Net loss for the year/period		(46,156)	(17,805)
Other comprehensive income		-	-
Total comprehensive income for the year/period		<u>(46,156)</u>	<u>(17,805)</u>

The notes on pages 6 to 8 form an integral part of these financial statements.

ROYAL BONANZA B.V.

STATEMENT OF FINANCIAL POSITION

31 December 2024

	Note	2024 €	2023 €
ASSETS			
Non-current assets			
Investments in subsidiaries	4	<u>1,000</u>	1,000
		<u>1,000</u>	1,000
Current assets			
Receivables	5	<u>9,110</u>	12,625
		<u>9,110</u>	12,625
Total assets		<u><u>10,110</u></u>	<u><u>13,625</u></u>
EQUITY AND LIABILITIES			
Equity			
Share capital	6	5,000	5,000
Accumulated losses		<u>(63,961)</u>	(17,805)
Total equity		<u><u>(58,961)</u></u>	<u><u>(12,805)</u></u>
Current liabilities			
Trade and other payables	7	<u>69,071</u>	26,430
		<u>69,071</u>	26,430
Total equity and liabilities		<u><u>10,110</u></u>	<u><u>13,625</u></u>

On 21 November 2025 the Board of Directors of ROYAL BONANZA B.V. authorised these financial statements for issue.


.....
VALERII DUDKO
Director



.....
DEMPER DIRECTORS B.V.
Director

The notes on pages 6 to 8 form an integral part of these financial statements.

ROYAL BONANZA B.V.

STATEMENT OF CHANGES IN EQUITY

31 December 2024

	Note	Share capital €	Accumula- ted losses €	Total €
Comprehensive income				
Net loss for the period		-	(17,805)	(17,805)
Total comprehensive income for the period		-	(17,805)	(17,805)
Transactions with owners				
Issue of share capital	6	5,000	-	5,000
Total transactions with owners		5,000	-	5,000
Balance at 31 December 2023/ 1 January 2024		5,000	(17,805)	(12,805)
Comprehensive income				
Net loss for the year		-	(46,156)	(46,156)
Total comprehensive income for the year		-	(46,156)	(46,156)
Balance at 31 December 2024		5,000	(63,961)	(58,961)

The notes on pages 6 to 8 form an integral part of these financial statements.

ROYAL BONANZA B.V.

CASH FLOW STATEMENT

31 December 2024

	Note	2024 €	2023 €
CASH FLOWS FROM OPERATING ACTIVITIES			
Loss before tax		(46,156)	(17,805)
		(46,156)	(17,805)
Changes in working capital:			
Decrease/(increase) in receivables		3,515	(12,625)
Increase in trade and other payables		42,641	30,430
Cash generated from operations		-	-
CASH FLOWS FROM INVESTING ACTIVITIES		-	-
CASH FLOWS FROM FINANCING ACTIVITIES		-	-
Net increase in cash and cash equivalents		-	-
Cash and cash equivalents at beginning of the year/period		-	-
Cash and cash equivalents at end of the year/period		-	-

The notes on pages 6 to 8 form an integral part of these financial statements.

ROYAL BONANZA B.V.

NOTES TO THE FINANCIAL STATEMENTS 31 December 2024

1. Incorporation and principal activities

Country of incorporation

The Company ROYAL BONANZA B.V. (the "Company") was incorporated in Curacao on 8 May 2023. Its registered office is at Abraham Mendez Chumaceiro Boulevard 03, Curacao.

Principal activities

The Company has remained dormant through the financial year 2024.

2. Administration expenses

	2024	2023
	€	€
Local office rent	3,600	900
Incorporation fees	-	4,167
Internet and telephone expenses	441	-
Legal and professional expenses	5,876	2,000
Director fees	2,917	7,738
B2C License fees	32,182	3,000
Utility expenses	1,140	-
	46,156	17,805

3. Expenses by nature

	2024	2023
	€	€
Other expenses	46,156	17,805
Total expenses	46,156	17,805

4. Investments in subsidiaries

	2024	2023
	€	€
Balance at 1 January/8 May	1,000	-
Additions	-	1,000
Balance at 31 December	1,000	1,000

The details of the subsidiaries are as follows:

<u>Name</u>	<u>Country of incorporation</u>	<u>Principal activities</u>	<u>Holding %</u>	2024	2023
				€	€
PHARAON SOFTWARE LTD	Cyprus	Billing agent	100%	1,000	1,000
				1,000	1,000

ROYAL BONANZA B.V.

NOTES TO THE FINANCIAL STATEMENTS

31 December 2024

5. Receivables

	2024	2023
	€	€
Receivables from own subsidiaries (Note 8.1)	3,210	6,725
Deposits and prepayments	900	900
Unpaid share capital	5,000	5,000
	<u>9,110</u>	<u>12,625</u>

The fair values of receivables due within one year approximate to their carrying amounts as presented above.

6. Share capital

	2024 Number of shares	2024 €	2023 Number of shares	2023 €
Authorised				
Ordinary shares of €1 each	5,000	5,000	5,000	5,000
Issued and fully paid				
Balance at 1 January/8 May	5,000	5,000	-	-
Issue of shares	-	-	5,000	5,000
Balance at 31 December	5,000	5,000	5,000	5,000
Unpaid issued capital				

7. Trade and other payables

	2024	2023
	€	€
Shareholders' current accounts - credit balances (Note 8.2)	68,645	22,930
Accruals	126	3,200
Other creditors	300	300
	<u>69,071</u>	<u>26,430</u>

The fair values of trade and other payables due within one year approximate to their carrying amounts as presented above.

8. Related party transactions

The Company is controlled by Ukrainian citizen, who owns 100% of the Company's shares.

The following transactions were carried out with related parties:

8.1 Receivables from related parties (Note 5)

	2024	2023
Name	€	€
PHARAON SOFTWARE LTD	3,210	6,725
	<u>3,210</u>	<u>6,725</u>

ROYAL BONANZA B.V.

NOTES TO THE FINANCIAL STATEMENTS

31 December 2024

8. Related party transactions (continued)

8.2 Shareholders' current accounts - credit balances (Note 7)

2024	2023
€	€
68,645	22,930

The shareholders' current accounts are interest free and have no specified repayment date.