



INTERIM REPORT 31.12.2023
(unaudited)

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Statement of financial position
(euros)

ASSETS	31.12.2023	31.12.2022
Current assets		
Cash	802 459	1817490
Financial investments	9 588	0
Receivables and prepayments	43 961	28 130
Total current assets	856 008	1 845 620
Fixed assets		
Tangible fixed assets	145 052	181 562
Intangible fixed assets	344 394	302 576
Total fixed assets	489 446	484 138
TOTAL ASSETS	1 345 454	2 329 758
LIABILITIES AND EQUITY		
LIABILITIES		
Current liabilities		
Rent obligation	45 327	44 163
Payables and prepayments received	89 109	170 268
Total current liabilities	134 436	214 431
Non-current liabilities		
Rent obligation	90 113	128 540
Provisions	17 055	0
Total non-current liabilities	107 168	128 540
TOTAL LIABILITIES	241 604	342 971
EQUITY		
Share capital at nominal value	150 003	150 003
Share premium	3 384 999	3 384 999
Other reserves	51 603	34 689
Retained earnings (loss)	-1 582 904	-278 759
Profit (loss) for reporting period	-899 851	-1 304 145
TOTAL EQUITY	1 103 850	1 986 787
TOTAL LIABILITIES AND EQUITY	1 345 454	2 329 758

Statement of comprehensive income
(euros)

	01.07.2023- 31.12.2023	01.01.2023- 31.12.2023	01.07.2022- 31.12.2022	01.01.2022- 31.12.2022
Fee and commission income	14 249	24 715	5 126	7 543
Fee and commission expenses	-12 900	-22 965	-15 686	-32 183
Net operating income	1 349	1 750	-10 560	-24 640
Labour expenses	-142 062	-475 626	-280 159	-606 370
Options expenses	-16 914	-16 914	-28 803	-28 803
Miscellaneous operating expenses	-123 499	-305 480	-240 128	-567 892
Depreciation and impairment of fixed assets	-69 369	-123 376	-44 847	-69 542
Other operating income	1 437	2 701	280	630
Other operating expenses	-155	-297	-1 110	-5 714
Other financial income	15 115	20 617	44	92
Other financial expense	-3 218	-3 226	-1 144	-1 906
Profit (-loss) before income tax	-337 316	-899 851	-606 427	-1 304 145
Profit (-loss) for reporting period	-337 316	-899 851	-606 427	-1 304 145
Comprehensive income (-loss) for reporting period	-337 316	-899 851	-606 427	-1 304 145

Statement of cash flows
(euros)

	01.01.2023- 31.12.2023	01.01.2022- 31.12.2022
Cash flows from operating activities:		
Loss for reporting period	-899 851	-1 304 145
Adjustments:		
Depreciation of fixed assets	123 376	69 542
Formation of reserves	16 914	28 803
Interest income	-13 945	0
Other financial income	3 226	1 906
Formation of provisions	17 055	0
Adjustments total:	146 626	100 251
Change in receivables and prepayments relating to operating activities	-10 782	-21 369
Change in payables and prepayments related to operating activities	-81 159	-98 091
Total cash flows from operating activities	-845 166	-1 323 354
Cash flows from investing activities:		
Acquisition of tangible and intangible fixed assets	-122 099	-209 929
Loans given	-5 000	0
Financial investments purchased	-559 516	0
Financial investments sold	557 183	0
Interest received	9 799	0
Total cash flows from investing activities	-119 633	-209 929
Cash flows from financing activities:		
Proceeds from issue of shares	0	2 710 002
Financial lease repayments	-47 040	-32 420
Interest paid	-3 192	0
Total cash flows from financing activities	-50 232	2 677 582
Total cash flows	-1 015 031	1 144 299
Cash and cash equivalents at beginning of period	1 817 490	673 191
Change in cash and cash equivalents	-1 015 031	1 144 299
Cash and cash equivalents at end of period	802 459	1 817 490

Statement of changes in equity
(euros)

	Share capital	Share premium	Other reserves	Retained earnings	Total
Balance as at 31.12.2021	150 000	675 000	5 886	-278 759	552 127
Loss for financial year	0	0	0	-1 304 145	-1 304 145
Share capital issued	3	2 709 999	0	0	2 710 002
Formation of reserves	0	0	28 803	0	28 803
Balance as at 31.12.2022	150 003	3 384 999	34 689	-1 582 904	1 986 787
Loss for financial year	0	0	0	-899 851	-899 851
Formation of reserves	0	0	16 914	0	16 914
Balance as at 31.12.2023	150 003	3 384 999	51 603	-2 482 755	1 103 850