

FINANCIAL STATEMENTS

ARevolution Immersive Europe Limited

Company Number - 772525

25 Sep 2024 (establishment) - 31 Dec 2025

Contents

1. Directors' report
2. Profit and Loss account
3. Balance Sheet
4. Notes to the Financial Statements

1. Directors' report

The directors present their report and financial statements for the period from establishment of the company on 25 September 2024 to 31 December 2025.

Our principal activities are to provide board training on topics like cyber security, artificial intelligence, quantum, and anti-money laundering, and to provide consultancy in related areas. In the first 12 months after our establishment we focussed on establishing relationships in Ireland and the European Union. We successfully won a long term contract with the Council of Europe amongst other government contracts. As we are in the startup phase of business development in Europe, we decided not to pay director's fees for work done in 2025, nor pay any dividends.

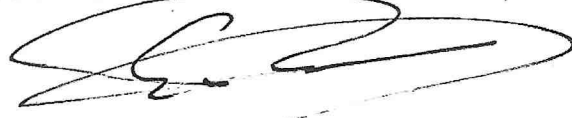
With no fixed assets and no business loans, our net profit for this period is €1,244.57. This amount is kept on the balance sheet as retained earnings to further invest in the expansion of our business within Ireland and the European Union.

For 2026 we foresee significant growth in the European market based on pipeline and partnerships.

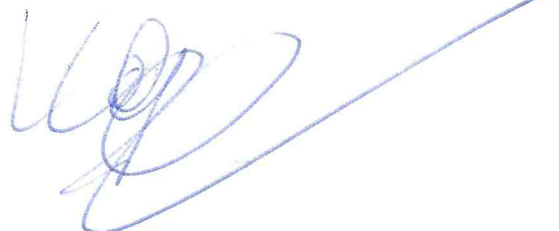
The directors are responsible for preparing the financial statements in accordance with applicable Irish law and accounting standards. They confirm that proper books of account have been kept.

Approved by the board in their meeting on 22 March 2026

Edwin van Raalte - Chief Executive Officer, Secretary



Lambertus de Groot - Company Director



2. Profit and Loss account

Category	Amount
Revenue	
Consulting Revenue	17,298.05
Total	17,298.05
Cost of Sales	
Subcontractors	11,000.00
Travel for Projects	3,796.98
Total	14,796.98
Gross Profit	2,501.07
Expenses	
Business Development	807.17
Telephone and Internet	261.53
Bank Fees	10.00
Total	1,078.70
Operating Profit	1,422.37
Other Income	0.00
Other Expenses	0.00
Profit Before Tax	1,422.37
Income Tax (12.5%)	177.80
Net Profit	1,244.57

3. Balance Sheet

	31 Dec 2025		31 Dec 2025
Assets		Liabilities	
Bank Account	2,282.99	VAT Payable	1,121.95
Accounts Receivable	12,420.00	Corporation Tax Payable	177.80
Total	14,702.99	Accrued Expenses	12,151.16
		Director Loan	7.51
		Total	13,458.42
		Equity	
		Retained Earnings	1,244.57
		Total	1,244.57
TOTAL ASSETS	14,702.99	TOTAL LIABILITIES & EQUITY	14,702.99

We, as directors of ARevolution Immersive Europe Limited, state that:

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),

(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare Financial Statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a year and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in s.352 Companies Act 2014;

has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014.

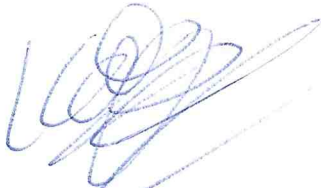
On behalf of the board:

Edwin van Raalte - Chief Executive Officer, Secretary



23/3/2026 Date signed

Lambertus de Groot - Company Director



23 March 2026 Date signed

4. Notes to the Financial Statements

4.1. Accounting Policies

The financial statements have been prepared on accrual basis:

- Income is recognised upon invoicing our clients
- VAT is paid upon ending the two months period in which an invoice is issued (while payments by client might be received after this period)
- Expenses our recognised upon incurring them, including VAT and corporation tax

4.2. Revenue

Our revenue in this period is derived from assignments in November and in December 2025 resulting in a revenue of €17,298.05.

4.3. Employees

The directors did not receive a salary or director's fee for their work during this period and no one was employed.

Work related to one of our clients was done by employees of our parent company. Internal recharges for related labour were issued to us (see section below) as well as expenses made to attend a workshop in Amsterdam.

4.4. Taxation

With limited revenue, and as a result limited profit before tax, our income tax at 12.5% is €177.80.

4.5. Transactions

Transactions between our company and the Australian parent company during this period are:

Account Name	Date	Debit	Credit	Comments	Reference
Subcontractors	31 Dec 2025	6,000.00		CoE - accrual for Australian resources Nov - Dec contract IRCL001-02	
Subcontractors	31 Dec 2025	5,000.00		CoE - accrual for Australian resources Dec contract IRCL001-03	
Travel for Projects	20 Dec 2025	3,051.00		CoE - WH Travel to Amsterdam for workshop	001
Travel for Projects	31 Dec 2025	745.98		CoE - Visit Amsterdam for Council of Europe FIU Workshop	25EVR02

4.6. Parent Company

ARevolution Immersive PTY LTD

Company Number - 60656928773 (Australia)