

## Simplified balance sheet as of December 31, 2025

CPME 2026/042

Assets	Dec 31, 2024	Dec 31, 2025
<b>Current assets</b>	<b>€ 968.502</b>	<b>€ 1.109.520</b>
Accounts receivable	€ 17.181	€ 3.538
<i>Outstanding customers</i>	€ 1.000	€ 3.000
<i>Credit note to be received</i>	€ 15.004	€ 0
<i>Debit suppliers</i>	€ 1.177	€ 538
<i>Doubtful amount (risk no payment inv. out)</i>	€ 2.000	€ 0
<i>Written off provision on doubtful amounts</i>	-€ 2.000	€ 0
Intangible assets (Website - Server)	€ 2.932	€ 1.170
Tangible assets (Misc. Material, fitting, others)	€ 16.255	€ 4.763
Cash guaranty (blocked account/office rent)	€ 30.319	€ 28.613
Cash at bank & in hand	€ 856.895	€ 998.690
Deffered charges	€ 35.681	€ 70.532
Accrued income	€ 9.240	€ 2.214
<b>Total assets</b>	<b>€ 968.502</b>	<b>€ 1.109.520</b>
<b>Equity and current liabilities</b>	<b>Dec 31, 2024</b>	<b>Dec 31, 2025</b>
<b>Owner's equity</b>	<b>€ 807.914</b>	<b>€ 928.881</b>
Profit carried forward	€ 742.039	€ 807.914
Result of the year	€ 65.875	€ 120.967
<b>Provisions</b>	<b>€ 0</b>	<b>€ 0</b>
Provision for unpaid membership fees	€ 0	€ 0
Provision for projects	€ 0	€ 0
Provision for risk unpaid reimbursements	€ 0	€ 0
<b>Current liabilities</b>	<b>€ 165.379</b>	<b>€ 180.639</b>
Suppliers debt	€ 58.523	€ 20.603
Taxes to be paid	€ 0	€ 1.413
Taxes to be paid(employees)	€ 23.080	€ 25.807
VAT payable	€ 1.099	€ 5.154
Remuneration, social security & provision for holiday pay	€ 78.221	€ 95.853
Accrued expenses	€ 4.456	€ 0
Deferred income	€ 0	€ 31.808
<b>Total liabilities and owner's equity</b>	<b>€ 973.294</b>	<b>€ 1.109.520</b>