

BLOCBEE VENTURES LIMITED
ABRIDGED UNAUDITED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

BLOCBEE VENTURES LIMITED
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BLOCBEE VENTURES LIMITED
DIRECTOR'S RESPONSIBILITIES STATEMENT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless they is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. They is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Director's declaration on unaudited financial statements

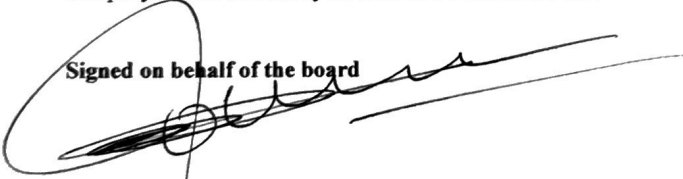
In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

The director approves these financial statements and confirms that they is responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The director confirms that they has made available to Strata Financial, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 December 2025."

Signed on behalf of the board



Mr Cédric Moral
Director

2 March 2026

BLOCBEE VENTURES LIMITED
BALANCE SHEET
AS AT 31 DECEMBER 2025

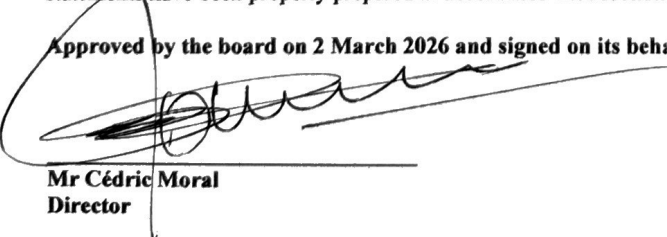
	Notes	2025 €	2024 €
Current Assets			
Debtors	4	3,136	5,661
Cash and cash equivalents		27,735	55,620
		30,871	61,281
Creditors: amounts falling due within one year	5	(14,317)	(14,145)
Net Current Assets		16,554	47,136
Total Assets less Current Liabilities		16,554	47,136
Creditors:			
amounts falling due after more than one year	6	(300,002)	(300,002)
Net Liabilities		(283,448)	(252,866)
 Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		(283,548)	(252,966)
Equity attributable to owners of the company		(283,448)	(252,866)

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of Blocbee Ventures 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 section 358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),
- (d) I 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 financial year and to otherwise comply with the provisions of the 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 section 352 Companies Act 2014. The company 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 section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 2 March 2026 and signed on its behalf by:



Mr Cédric Moral
Director

BLOCBEE VENTURES LIMITED
STATEMENT OF CHANGES IN EQUITY
AS AT 31 DECEMBER 2025

	Called up share capital €	Retained earnings €	Total €
At 1 January 2024	100	(215,086)	(214,986)
Loss for the financial year	-	(37,880)	(37,880)
At 31 December 2024	100	(252,966)	(252,866)
Loss for the financial year	-	(30,582)	(30,582)
At 31 December 2025	100	(283,548)	(283,448)

BLOCBEE VENTURES LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

1. GENERAL INFORMATION

Blocbee Ventures Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 737583. The registered office of the company is Suite 7, Anglesea House, 63 Carysfort Ave, Blackrock, Dublin which is also the principal place of business of the company. The principal activity of the company is to provide innovative solutions through advanced technology, while also offering consultancy services in business and management.

There has been no significant change in these activities during the financial year ended 31 December 2025. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. GOING CONCERN

The directors have a reasonable expectation that the company have adequate resources to continue in operational existence for the foreseeable future. In making this assessment, the directors have the support of the lenders and are confident to begin trade based on projection's prepared. On this basis, the accounts are prepared on a going concern basis.

BLOCBEE VENTURES LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

4. DEBTORS	2025	2024
	€	€
Amounts owed by group undertakings	257	-
Director's current account (Note 9)	-	25
Taxation	2,879	5,636
	<u>3,136</u>	<u>5,661</u>
	<u><u>3,136</u></u>	<u><u>5,661</u></u>
5. CREDITORS	2025	2024
Amounts falling due within one year	€	€
Trade creditors	14,144	14,145
Director's current account (Note 9)	173	-
	<u>14,317</u>	<u>14,145</u>
	<u><u>14,317</u></u>	<u><u>14,145</u></u>
6. CREDITORS	2025	2024
Amounts falling due after more than one year	€	€
Other loans	300,002	300,002
	<u>300,002</u>	<u>300,002</u>
	<u><u>300,002</u></u>	<u><u>300,002</u></u>

Convertible tokens are related to an amount due to investors based on the company's revenue over the next 7 years.

7. INCOME STATEMENT

	2025	2024
	€	€
At 1 January 2025	(252,966)	(215,086)
Loss for the financial year	(30,582)	(37,880)
	<u>(283,548)</u>	<u>(252,966)</u>
At 31 December 2025	<u>(283,548)</u>	<u>(252,966)</u>
	<u><u>(283,548)</u></u>	<u><u>(252,966)</u></u>

8. CAPITAL COMMITMENTS

The company had no material capital commitments at the year-ended 31 December 2025.

9. DIRECTOR'S TRANSACTIONS

The following amounts are repayable to the director:

	2025	2024
	€	€
Mr Cédric Moral	173	-
	<u>173</u>	<u>-</u>
	<u><u>173</u></u>	<u><u>-</u></u>

10. RELATED PARTY TRANSACTIONS

As permitted by the Companies Act 2014, the company had transactions with connected parties. The following amounts are payable at the financial year end.

The balance due to Blocbee Ventures Limited from B.Z.C Limited at 31st December 2025 is €257 (2024: Nil). Transactions in the year include reimbursement of €1,680 and expenses of €1,423.

In the opinion of the directors these amounts arise in the ordinary course of business and the terms of the amounts due are in accordance with the terms ordinarily offered by the company.

11. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the company since the financial year-end.

BLOCBEE VENTURES LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

12. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board on 2 March 2026.