

# **Wise Assets Europe AS**

**Interim Report  
30 September 2025  
(Unaudited)**

Registered number: 16267372

# Statement of financial position

as at 30 September 2025

(in euros)

	<b>As at 30 September 2025</b>	As at 31 March 2025
	EUR	EUR
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and cash equivalents	1,730,720	1,416,643
Financial assets held at fair value through profit and loss	77,920	79,904
Trade and other receivables	10,118,082	8,995,714
<b>Total current assets</b>	<b>11,926,722</b>	<b>10,492,261</b>
<b>Total assets</b>	<b>11,926,722</b>	<b>10,492,261</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Trade and other payables	10,263,176	8,918,119
<b>Total current liabilities</b>	<b>10,263,176</b>	<b>8,918,119</b>
<b>Total liabilities</b>	<b>10,263,176</b>	<b>8,918,119</b>
<b>EQUITY</b>		
Called up share capital	150,000	150,000
Voluntary reserves	1,215,000	1,215,000
Other reserves	142,398	118,675
Retained earnings	156,148	90,467
<b>Total equity</b>	<b>1,663,546</b>	<b>1,574,142</b>
<b>Total liabilities and shareholders' equity</b>	<b>11,926,722</b>	<b>10,492,261</b>

# Statement of comprehensive income

for the period ended 30 September 2025

(in euros)

	Period from 1 April 2025 to 30 September 2025 EUR	Period from 1 April 2024 to 30 September 2024 EUR
<b>Revenue</b>	<b>2,005,359</b>	<b>1,256,405</b>
Other income/(expense)	(14)	2,975
Administrative expenses	(1,942,153)	(1,251,111)
<b>Operating profit / (loss)</b>	<b>63,192</b>	<b>8,269</b>
Interest income	2,489	1,157
<b>Profit before tax</b>	<b>65,681</b>	<b>9,426</b>
Income tax expense	-	-
<b>Profit for the period</b>	<b>65,681</b>	<b>9,426</b>
<b>Total comprehensive income for the period</b>	<b>65,681</b>	<b>9,426</b>

# Statement of changes in equity

for the period ended 30 September 2025

(in euros)

	Called up share capital EUR	Other reserves EUR	Voluntary reserves EUR	Retained earnings EUR	Total equity EUR
<b>At 31 March 2024</b>	<b>150,000</b>	<b>69,470</b>	<b>625,000</b>	<b>6,557</b>	<b>851,027</b>
Equity contribution	-	-	590,000	-	<b>590,000</b>
Share-based compensation expense	-	49,205	-	-	<b>49,205</b>
Total comprehensive income for the year	-	-	-	83,910	<b>83,910</b>
<b>At 31 March 2025</b>	<b>150,000</b>	<b>118,675</b>	<b>1,215,000</b>	<b>90,467</b>	<b>1,574,142</b>
Equity contribution	-	-	-	-	-
Share-based compensation expense	-	23,723	-	-	<b>23,723</b>
Total comprehensive income for the year	-	-	-	65,681	<b>65,681</b>
<b>At 30 September 2025</b>	<b>150,000</b>	<b>142,398</b>	<b>1,215,000</b>	<b>156,148</b>	<b>1,663,546</b>

# Statement of cash flows

for the period ended 30 September 2025

(in euros)

	Period from 1 April 2025 to 30 September 2025 EUR	Period from 1 April 2024 to 30 September 2024 EUR
<b>Cash flows from operating activities</b>		
Profit for the period	65,681	9,426
<b>Adjustments for non-cash income and expenses:</b>		
Share-based compensation expense	23,723	26,201
<b>Changes in operating assets and liabilities:</b>		
Change in trade and other receivables	-1,122,368	-4,395,962
Change in financial assets held at fair value through profit and loss	1,984	-13,376
Change in trade and other payables	1,345,057	4,210,537
<b>Cash inflow from operating activities</b>	<b>314,077</b>	<b>-163,174</b>
<b>Net increase in cash and cash equivalents</b>	<b>314,077</b>	<b>-163,174</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>1,416,643</b>	<b>842,858</b>
<b>Cash and cash equivalents at end of period</b>	<b>1,730,720</b>	<b>679,684</b>

## **Note 1. Accounting policies adopted in the preparation of the interim financial statements**

The Company's interim financial statements have been prepared in accordance with IFRS standard IAS 34 Interim Financial Reporting. The interim financial statements have been put together using the same accounting policies and methods of computation as stated in the latest Annual Report for the period ending 31.03.2025. The report is available on our website and therefore the notes are not disclosed here again.