БЕЛОРУССКАЯ ФЕДЕРАЦИЯ КИБЕРСПОРТА

Республиканское общественное объединение «Белорусская федерация киберспорта»
ул. Якуба Коласа,37, пом.1
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р/с BY95PJCB30150768481000000933
в «Приорбанк» ОАО, код PJCBBY2X

Republican Public Association "Belarusian Esports Federation"

Annual Financial Statement for 2025

Reporting Period: January 1, 2025 – December 31, 2025
Organization: Republican Public Association "Belarusian Esports Federation"
Address: 37 Yakuba Kolasa St., Premise 1, 220013 Minsk, Republic of Belarus
Tax ID (UNP): 805003512

1. BALANCE SHEET (As of December 31, 2025)

Item / Account Description	Amount (USD)	Amount (BYN)	Notes
Current Assets			
Cash and Cash Equivalents	10.42	33.77	Current account balance at Priorbank JSC as of Dec 31, 2025
Accounts Receivable	0.00	0.00	None
Inventory	0.00	0.00	None
Prepaid Expenses	0.00	0.00	None
Total Current Assets	**10.42**	**33.77**	
Fixed (Long-Term) Assets			
Property, Plant & Equipment	0.00	0.00	None
Less: Accumulated Depreciation	0.00	0.00	None
Intangible Assets	0.00	0.00	None
Total Fixed Assets	**0.00**	**0.00**	
TOTAL ASSETS	**10.42**	**33.77**	
Current Liabilities			

Item / Account Description	Amount (USD)	Amount (BYN)	Notes
Accounts Payable	0.00	0.00	None
Accrued Expenses	0.00	0.00	None
Short-Term Debt	0.00	0.00	None
Total Current Liabilities	**0.00**	**0.00**	
Long-Term Liabilities			
Long-Term Debt	0.00	0.00	None
Deferred Tax Liabilities	0.00	0.00	None
Total Long-Term Liabilities	**0.00**	**0.00**	
TOTAL LIABILITIES	**0.00**	**0.00**	
Shareholders' Equity / Net Assets			
Retained Earnings / Accumulated Funds	10.42	33.77	Net statutory fund balance at year end
TOTAL SHAREHOLDERS' EQUITY / NET ASSETS	**10.42**	**33.77**	
TOTAL LIABILITIES & EQUITY	**10.42**	**33.77**	Balance confirmed: Assets = Liabilities + Equity

2. INCOME STATEMENT (PROFIT & LOSS) (For the Year Ended December 31, 2025)

Category / Account Description	Amount (USD)	Amount (BYN)	Notes
Revenue / Statutory Funding			
Voluntary Donations / Statutory Funding	1,060.00	3,433.77	Total funding received (including end-of-year cash balance)
Less: Sales Returns and Allowances	0.00	0.00	Non-profit activities
Net Revenue	**1,060.00**	**3,433.77**	
Cost of Goods Sold (COGS)	0.00	0.00	Non-commercial activity

Category / Account Description	Amount (USD)	Amount (BYN)	Notes
GROSS PROFIT	**1,060.00**	**3,433.77**	
Operating Expenses (OPEX)			
Salaries and Wages	0.00	0.00	0 employees, volunteer basis
Rent / Legal Address Services	185.00	600.00	Legal address for Minsk Regional Branch of BEF
Statutory / Membership Fees (IESF)	500.00	1,621.15	Currency purchase for 2025 IESF annual membership fee
Administrative & State Registration Fees	38.89	126.00	State fee to Ministry of Justice of Belarus (statute amendments)
Bank & Transaction Fees	311.58	1,009.52	Bank maintenance and international transfer transaction fees
Contract Services / Miscellaneous	14.11	43.33	Payment under contract with JSC Lidskoe Pivo
Marketing and Advertising	0.00	0.00	
Depreciation and Amortization	0.00	0.00	
Total Operating Expenses	**1,049.58**	**3,400.00**	Statutory expenditures in 2025
OPERATING PROFIT / SURPLUS (EBIT)	**10.42**	**33.77**	Statutory surplus for the reporting period
Other Income / (Expenses)	0.00	0.00	
Income Tax Expense	0.00	0.00	Non-taxable statutory non-profit funds
NET INCOME / SURPLUS	**10.42**	**33.77**	Remaining net balance on account

3. CASH FLOW STATEMENT (For the Year Ended December 31, 2025)

Category	Amount (USD)	Amount (BYN)	Notes
Cash Flows from Operating Activities			
Net Statutory Surplus	10.42	33.77	Net result from operating activities
Adjustments for Non-Cash Items	0.00	0.00	No depreciation or asset adjustments
Changes in Working Capital	0.00	0.00	No receivables/payables changes
Net Cash Provided by Operating Activities	**10.42**	**33.77**	
Cash Flows from Investing Activities	**0.00**	**0.00**	No capital expenditures or PPE sales
Cash Flows from Financing Activities	**0.00**	**0.00**	No debt issued or dividends paid
Net Increase in Cash and Cash Equivalents	**10.42**	**33.77**	Inflow of funds in 2025
Cash and Cash Equivalents at Beginning of Year	0.00	0.00	Balance as of January 1, 2025
Cash and Cash Equivalents at End of Year	**10.42**	**33.77**	Balance as of December 31, 2025