

REGISTERED NUMBER: 6627748 (Delaware, United States)

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEARS ENDED JANUARY 31, 2025
AND JANUARY 31, 2024**

FOR

BOOMI GLOBAL, LLC

BOOMI GLOBAL, LLC

CONTENTS OF THE FINANCIAL STATEMENTS

	Page
Company Information	1
Income Statements	2
Balance Sheets	3
Notes to the Financial Statements	4
Trading and Profit and Loss Account	7

BOOMI GLOBAL, LLC
COMPANY INFORMATION

CHIEF FINANCIAL OFFICER: Valerie Rainey

REGISTERED OFFICE: c/o The Corporation
Trust Company
Corporation Trust Center
1209 Orange Street
Wilmington, DE 19801
United States of America

REGISTERED NUMBER: 6627748 (Delaware, United States)

BOOMI GLOBAL, LLC**INCOME STATEMENTS**

(in USD thousands)

	For the year ended,	
	January 31, 2025	January 31, 2024
TURNOVER	12,575	12,738
Operating expenses	11,630	11,849
Other expenses	6	193
OPERATING PROFIT and PROFIT BEFORE TAXATION	939	696
Tax on profit	—	—
PROFIT FOR THE FINANCIAL YEAR	939	696

BOOMI GLOBAL, LLC (REGISTERED NUMBER: 6627748)**BALANCE SHEETS**

(in USD thousands)

		As of January 31,	
		2025	2024
	Notes		
FIXED ASSETS			
Intangible assets	Note 3	24,911	24,911
Property and equipment	Note 2	125	89
		<u>25,036</u>	<u>25,000</u>
CURRENT ASSETS			
Debtors: amounts falling due within one year	Note 4	689	583
		<u>689</u>	<u>583</u>
CREDITORS			
Amounts falling due within one year	Note 5	348	1,145
NET CURRENT LIABILITIES		340	(562)
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>25,377</u>	<u>24,438</u>
CAPITAL AND RESERVES			
Called up share capital		23,450	23,450
Retained earnings		1,927	988
		<u>25,377</u>	<u>24,438</u>

BOOMI GLOBAL, LLC

NOTES TO THE FINANCIAL STATEMENTS

1. STATUTORY INFORMATION

Boomi Global, LLC (the “Company”) is a Delaware limited liability company.

The presentation currency of the financial statements is the US Dollar (\$) rounded to the nearest thousand.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Fixed Assets

Fixed assets are recorded at cost less accumulated depreciation. Depreciation commences when assets are placed in service and is recognized on a straight-line basis over the estimated useful lives, generally over 3 to 5 years.

Equipment consisted of the following (in thousands):

	As of January 31,	
	2025	2024
	(in USD thousands)	
Fixed Assets	184	94
Less accumulated depreciation	(59)	(5)
Fixed Assets, net	<u>125</u>	<u>89</u>

BOOMI GLOBAL, LLC

NOTES TO THE FINANCIAL STATEMENTS

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognized in the Income Statement, except to the extent that it relates to items recognized in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognized at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Pension costs and other post-retirement benefits

The Company operates defined contribution pension schemes. Contributions payable to the Company's pension schemes are charged to profit or loss in the period to which they relate.

BOOMI GLOBAL, LLC

NOTES TO THE FINANCIAL STATEMENTS

3. INTANGIBLE ASSETS

	Goodwill
	(in USD thousands)
COST	
At January 31, 2024 and 2025	\$ 24,911
NET BOOK VALUE	
At January 31, 2024 and 2025	\$ 24,911

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	As of January 31,	
	2025	2024
	(in USD thousands)	
Amounts owed by group undertakings	197	446
Other debtors	491	137
	\$ 689	\$ 583

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	As of January 31,	
	2025	2024
	(in USD thousands)	
Trade creditors	—	270
Taxation and social security	78	260
Other creditors	271	615
	\$ 349	\$ 1,145

BOOMI GLOBAL, LLC
TRADING AND PROFIT AND LOSS ACCOUNT
(in USD thousands)

	For the year ended,	
	January 31, 2025	January 31, 2024
Sales	\$ 12,575	\$ 12,738
Expenditures		
Wages	2,668	4,890
Commissions	337	1,192
Social security and pensions	865	124
Insurance	116	95
Hotel, travel and subsistence	274	305
General office expenses	1,585	341
Staff welfare	345	618
Consultancy fees	140	136
Professional fees	4,794	3,470
Legal fees	75	42
Foreign exchange losses	4	177
Advertising	414	634
Entertainment	17	13
VAT/GST tax expenses	2	5
	\$ 11,636	\$ 12,042
OPERATING PROFIT	\$ 939	\$ 696