

Gravity Unleashed B.V.

FINANCIAL STATEMENTS

for the year ended December 31, 2023

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Company Information

Registered Business Address	Emancipatie Boulevard Dominico F. "Don" Martina 31 Willemstad, Curaçao
Registration Number	165275
Incorporation Date	October 23, 2023
Purpose	Online gaming services
Managing Director	e-Management N.V.

Gravity Unleashed B.V.
Curacao

Director's report

for the year ended December 31, 2023

In our capacity of managing directors of Gravity Unleashed B.V., we have the pleasure in presenting the financial statements of the Company for the year ended December 31, 2023.

Purpose of the Company

The purpose of the Company is mainly to internationally organize, market, promote, manage, support and operate all types of remote gaming activities, comprising all types of games, betting and other operations of betting exchange, interactive casinos, bingos, lotteries and other interactive games for clients established or residing outside of Curaçao.

Accountability

All financial information have been processed in a competent way.

The financial statements have been prepared in accordance with applicable accounting principles, and to the best of our knowledge gives a true and fair view of the financial position of the Company and the changes in its net assets.

Result and dividends

The result of the year are set out on page 3.

The Company had a loss of EUR 17,446 for the year 2023.

No distributions were made during the year.

Fiscal position

The fiscal year of the Company runs from October 23, 2023 through December 31, 2023.

The Company is subject to a 15% profit tax rate on the first ANG 500,000 of taxable domestic profit and 22% profit tax rate on any taxable domestic profit above that amount. In accordance to the online gaming laws and regulations and the purpose clause of the Company, the business of the company shall exclusively be conducted outside of Curaçao and therefore the company is basically generating foreign profits.

Consequently, the Company may apply the territoriality principle for calculating its profit tax due. This entails that only domestic profits are subject to profit taxes and the Company should demonstrate which part of the profit is regarded as foreign profit through the ratio between domestic and non-domestic causal costs.

Current & Future Developments

The Company has not started operations as yet and hence has not generated any income during 2023.

There were no material post balance sheet date events, which have a bearing on the understanding of the financial statements.

Curacao, December 15, 2025,

The Board of Directors of
Gravity Unleashed B.V.



e-Management N.V.

Gravity Unleashed B.V.
Curacao

INCOME STATEMENT

for the period October 23, 2023 through December 31, 2023

	notes	2023 EUR
Revenues		
Wagering Income		-
Direct costs		-
Gross profits		-
Operating Expenses		
Incorporation expenses		5,000
Management expenses		2,000
Gaming License expenses		4,000
Legal and Professional expenses		5,148
Corporate secretarial expenses		655
Accounting expenses		500
Other expenses		143
Total Expenses		17,446
Profit before taxes		(17,446)
Profit Taxes		-
Net Loss		(17,446)



e-Management N.V.
Managing Director

Gravity Unleashed B.V.
Curacao

BALANCE SHEET

for the year ended December 31, 2023

ASSETS	notes	2023 <i>EUR</i>
Financial fixed assets		
Investments in subsidiaries	2	1,000
Total Financial fixed Assets		<u>1,000</u>
Current assets		
Trade and other accounts receivable	3	18,000
Total Current Assets		<u>18,000</u>
TOTAL ASSETS		<u><u>19,000</u></u>

SHAREHOLDERS' EQUITY AND LIABILITIES	notes	2023 <i>EUR</i>
Shareholders' Equity	4	
Issued share capital		1,000
Retained earnings		(17,446)
Total Shareholders' Equity		<u>(16,446)</u>
Liabilities		
Trade and other accounts payable	5	35,446
Total Liabilities		<u>35,446</u>
TOTAL LIABILITIES and NET ASSETS		<u><u>19,000</u></u>




e-Management N.V.
Managing Director

NOTES TO THE FINANCIAL STATEMENTS
for the year ended December 31, 2023

(1) Significant accounting policies

a) Basis of Accounting

The financial statements of the Company has been prepared in accordance with applicable accounting principles.

Assets and liabilities have been recognized against historical costs and stated at their nominal value, unless mentioned otherwise.

b) Foreign Currencies

Transactions denominated in other currencies are translated into EUR at the average exchange rates prevailing during each month. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the exchange rates prevailing at that date.

c) Taxation

Profit tax is accounted for using the taxes payable method. The profit tax expense charge to the income statement is the estimated tax payable for the current year, adjusted for any differences between the estimated and actual tax payable in prior years.

d) Cash and cash equivalents

Cash and cash equivalents include cash and deposits held at banks.

	2023
	<i>EUR</i>
(2) Investments in subsidiaries	
Gravity Unleashed Services Limited	1,000
	<u>1,000</u>
<i>Represents 100% ownership in Cypriot entity.</i>	

	2023
	<i>EUR</i>
(3) Trade and other accounts receivable	
Other receivables	10,000
Prepayments	8,000
	<u>18,000</u>

NOTES TO THE FINANCIAL STATEMENTS
for the year ended December 31, 2023

	2023
	<i>EUR</i>
(4) Shareholders' Equity	
Nominal capital	1,000
Additional paid-in capital	-
<u>Retained earnings</u>	
Net Result for the year	(17,446)
Closing Balance	(16,446)

The nominal capital of the Company consists of 1000 shares with a nominal value of EUR 1.00 each.

	2023
	<i>EUR</i>
(5) Trade and other accounts payable	
Trade accounts payable	1,134
Payables - shareholders	31,500
Payables - subsidiaries	1,000
Accrued expenses	1,812
	35,446

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Final Audit Report

2025-12-15

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