

STEPX B.V., registration code 156454

Heelsumstraat 51, E-Commerce Park, Vredenberg, Curaçao

Financial Statements from 01.01.2023 to 31.12.2023

STEPX B.V.

Registration code 156454

Unaudited Management Accounts

For the period 1st January 2023 - 31 December 2023

Statement of Comprehensive Income

01.01.2023 - 31.12.2023

	2022 EUR	2023 EUR
Sales revenue	-	-
Cost of sales	-	-
Operating profit	-	-
Administrative expenses	(1 039)	(16 998)
Finance cost	11	(3)
Exchange gane	11	(3)
Profit / (loss) before tax	(1 028)	(17 001)
Tax expenses	-	-
Net profit / (loss)	(1 028)	(17 001)

Statement of Financial position

01.01.2023 - 31.12.2023

	31/12/22 EUR	31/12/23 EUR
Cash and cash equivalents	-	-
Receivables	93	91
Total current assets	93	91
Non-current assets	-	-
Total assets	93	91
Current liabilities	1 039	18 037
Non-current liabilities	-	-
Total liabilities	1 039	18 037
Retained earnings		
Sahre Capital	83	83
Retained earnings of the previous years	-	(1 028)
Retained earnings of the current year	(1 028)	(17 001)
Total equity	(946)	(17 946)
Total equity + liabilities	93	91

Statement of Changes in Equity

01.01.2023 - 31.12.2023

	31.12.22 EUR	Changes EUR	31.12.23 EUR
Retained earnings	(1 028)	(17 001)	(18 029)
Retained earnings of the previous years	-	(1 028)	(1 028)
Retained earnings of the current year	(1 028)	(15 972)	(17 001)

1. Basis of Presentation and Financial reporting framework

These general purpose management accounts has been prepared in accordance with International Financial Reporting Standards (IFRS)

The management accounts is presented in Euro and all values are rounded to the nearest Euro.

2 Administrative expenses

Administrative expenses are consists of Administrative services provided by Low and Trust Company.

	2023
	Euro
Administrative services	(16 998)
	<u>(16 998)</u>

3 Current liabilities

	2023
	Euro
Current liabilities	18 037
	<u>18 037</u>

The balance of other creditors mainly consists of the paybles to Law and Trust Company for €16 938 bore interest free and with no maturity date.

The fair values of trade and other payables due within one year approximate to their carrying amounts as presented above.

4 Share Capital

	2023	2023
	Number of	Euro
	Shares	
Authorised Capital		
Ordinary Shares of 1US Dollar of each	100	83

The authorized share capital of the Company is 100 US Dollars / divided into 100 shares of 1 US Dollars each.