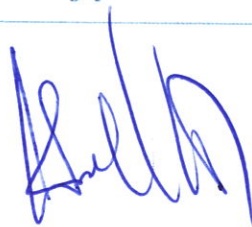


## Aktina Capital LLC Financial Statements

## STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME

KAMD					
		01.10.25- 31.12.25	01.01.25- 31.12.25	01.10.24- 31.12.24	01.01.24- 31.12.24
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>
Interest income	3	3,380	14,510	-	-
Interest expense	3	(7,784)	(18,797)	-	-
<b>Net interest income</b>		<b>(4,404)</b>	<b>(4,287)</b>	-	-
Fee and commission income	4	121	8,063	-	-
Fee and commission expense	4	(4,089)	(4,404)	-	-
<b>Net fee and commission income</b>		<b>(3,968)</b>	<b>3,659</b>	-	-
Income from dividends	5	-	-	-	-
Net gain on trading activities	6	1,320	3,240	-	-
Other operating income	7	5,000	5,000	-	-
Gain on initial recognition of financial liability	25	52,419	52,419		
Loss on extinguishment of financial liability	25	(30,192)	(30,192)		
Impairment losses on financial assets	8	(292)	(292)	-	-
Administrative and other expenses	9	(43,922)	(160,976)	(2,789)	(2,789)
Other operating expenses	10	(7,049)	(27,057)	-	-
<b>Profit before tax</b>		<b>(31,088)</b>	<b>(158,486)</b>	<b>(2,789)</b>	<b>(2,789)</b>
Profit tax expense	12	27,899	28,560	-	-
<b>Profit for the year</b>		<b>(3,189)</b>	<b>(129,926)</b>	<b>(2,789)</b>	<b>(2,789)</b>
Other comprehensive income		-	-	-	-
Other comprehensive income		-	-	-	-
<b>Total comprehensive income for the year</b>		<b>(3,189)</b>	<b>(129,926)</b>	<b>(2,789)</b>	<b>(2,789)</b>
Basic earnings per share	13	(1.644)	(66.972)	(1.594)	(1.594)
Diluted earnings per share	13	(1.644)	(66.972)	(1.594)	(1.594)

Sergey Galoyan  
Executive Director



Artur Harutyunyan  
"Nexia Armenia" CJSC representative



21/05/2026

## Aktina Capital LLC Financial Statements

## STATEMENT OF FINANCIAL POSITION

KAMD

			as of 31.12.2025	as of 31.12.2024
<b>1 Assets</b>				
1.1 Cash balances and deposits in the Central Bank of RA	14		-	-
1.2 Cash balances and receivables with banks	15		13,867	175,000
1.3 Cash balances and receivables with other financial organisations	15		-	-
1.4 Receivables from customers	16		-	-
1.5 Financial assets at fair value through profit or loss	17		109,416	-
1.6 Financial assets at fair value through other comprehensive income	18		-	-
1.7 Financial assets held at amortised cost	19		42,411	-
1.8 Property, plant and equipment and intangible assets	21		113,751	-
1.9 Deferred tax assets	22		28,560	-
1.10 Other assets	23		2,258	489
<b>Total assets</b>			<b>310,263</b>	<b>175,489</b>
<b>2 Liabilities</b>				
2.1 Liabilities to banks and other financial organisations	24		-	-
2.2 Liabilities to customers	25		44,392	-
2.3 Financial liabilities at fair value through profit or loss	26		-	-
2.4 Securities issued by the Company	27		-	-
2.5 Deferred tax liabilities	28		-	-
2.6 Current profit tax payable	30		-	-
2.7 Provisions	29		2,273	-
2.8 Lease liability	30		112,391	-
2.9 Payables and accrued expenses	30		8,922	3,278
<b>Total liabilities</b>			<b>167,978</b>	<b>3,278</b>
<b>3 Equity and reserves</b>				
3.1 Share capital	31		194,000	175,000
3.2 Share premium	32		81,000	-
3.3 Reserves			-	-
3.3.1 General reserve			-	-
3.4 Retained earnings	35		(132,715)	(2,789)
3.5 Other elements of equity	32		-	-
<b>Total equity</b>			<b>142,285</b>	<b>172,211</b>
<b>Equity and liabilities</b>			<b>310,263</b>	<b>175,489</b>

Sergey Galoyan  
Executive Director

Artur Harutyunyan  
"Nexia Armenia" CJSC  
representative

## Aktina Capital LLC Financial Statements

## STATEMENT OF CHANGES IN EQUITY

KAMD

Names of Equity elements	Previous comparative midterm period (from the beginning of the year increasing (I table))									
	Share Capital	Share Premium	General reserve	Retained earnings/(loss)	Interim dividends	Other elements of Equity	Equity			
Articles	1	4	5	10	11	12	15			
<i>Previous comparative midterm period (from the beginning of the year increasing (I table))</i>										
1. Balance at 01 January 2024	-	-	-	-	-	-	-			
3. Transactions with the shareholders, of which:	175,000	-	-	-	-	-	175,000			
3.1. Investment in share capital	175,000	-	-	-	-	-	-			
4. Total comprehensive income for the year	-	-	-	(2,789)	-	-	(2,789)			
5. Dividends declared	-	-	-	-	-	-	-			
6. Changes in other elements of Equity	-	-	-	-	-	-	-			
7. Internal movements	-	-	-	-	-	-	-			
7.1. General reserve	-	-	-	-	-	-	-			
8. Balance at 31 December 2024	175,000	-	-	(2,789)	-	-	172,211			
<i>Current comparative midterm period (from the beginning of the year increasing (II table))</i>										
9. Balance at 01 January 2025	175,000	-	-	(2,789)	-	-	172,211			
11. Transactions with the shareholders, of which:	19,000	-	-	-	-	-	19,000			
11.1. Investment in share capital	19,000	-	-	-	-	-	-			
12. Total comprehensive income for the year	-	-	-	(129,926)	-	-	(129,926)			
13. Dividends declared	-	-	-	-	-	-	-			
14. Changes in other elements of Equity	81,000	-	-	-	-	-	81,000			
14.1. Share premium	81,000	-	-	-	-	-	-			
15. Internal movements	-	-	-	-	-	-	-			
16. Balance at 31 December 2025	275,000	-	-	(132,715)	-	-	142,285			

Sergey Galoyan  
Executive DirectorArtur Harutyunyan  
"Nexia Armenia" CJSC representative

## Aktina Capital LLC Financial Statements

## STATEMENT OF CASH FLOW

THE QUARTER ENDED December 31, 2025

KAMD	01.01.25- 31.12.25	01.01.24- 31.12.24
<b>1. Cash flows from operating activities</b>		
<i>Cash flows before changes in operating assets and liabilities</i>	<i>(140,621)</i>	-
Interest received	14,492	-
Interest paid	(2,890)	-
Commissions received	8,009	-
Commissions paid	(4,404)	-
Net gain from trading of financial instruments at fair value through profit or loss	(39)	-
Net gain from foreign currency trading	(634)	-
Salaries and related expenses paid	(101,787)	-
Other received incomes and paid expenses from operating activities	(53,368)	-
<i>Cash flows from the changes of operating assets and liabilities</i>	<i>(104,925)</i>	-
Net decrease (increase) in loans	-	-
Net decrease (increase) in financial instruments at fair value through profit or loss	(105,400)	-
Net decrease (increase) in other operating assets	475	-
Net increase (decrease) in liabilities to customers	-	-
Net increase (decrease) in operating liabilities	-	-
<i>Net cash from operating activities</i>	<i>(245,546)</i>	-
Profit tax paid	-	-
<b>Net cash from operating activities</b>	<b>(245,546)</b>	-
<b>2. Cash flows from investing activities</b>		
Net increase in investments carried at amortised cost	(83,569)	-
Net decrease in investments carried at amortised cost	41,000	-
Net decrease (increase) in bank deposits	-	-
Purchase of property plant and equipment and intangible assets	(7,354)	-
Proceeds from sale of property, plant and equipment and intangible assets	-	-
Net cash flows from other investment activities	-	-
<b>Net cash from investment activities</b>	<b>(49,922)</b>	-
<b>3. Cash flows from financing activities</b>		
Dividends paid	-	-
Net increase (decrease) in loans	68,125	-
Payments on finance lease obligation	(33,556)	-
Net increase (decrease) of cash flows from the other financial activities	-	-
Shareholders investments in equity	100,000	175,000
<b>Net cash from financing activities</b>	<b>134,570</b>	<b>175,000</b>
Effect of changes in exchange rates on cash and cash equivalents	(234)	-
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(161,133)</b>	<b>175,000</b>
Cash and cash equivalents at beginning of the year	175,000	-
Cash and cash equivalents at the end of the year	<b>13,867</b>	<b>175,000</b>

Sergey Galoyan  
Executive Director



Artur Harutyunyan  
"Nexia Armenia" CJSC representative

