

Aktina Capital LLC Financial Statements

STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME

<i>KAMD</i>					
		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	(5,191)	(16,204)	-	-
Net interest income		(1,811)	(1,694)	-	-
Fee and commission income	4	121	8,063	-	-
Fee and commission expense	4	(4,089)	(4,404)	-	-
Net fee and commission income		(3,968)	3,659	-	-
Income from dividends	5	-	-	-	-
Net gain on trading activities	6	1,367	3,286	-	-
Other operating income	7	5,000	5,000	-	-
Operating income		588	10,251	-	-
Impairment losses on financial assets	8	(292)	(292)	-	-
Administrative and other expenses	9	(43,923)	(160,976)	(2,789)	(2,789)
Other operating expenses	10	(7,049)	(27,057)	-	-
Profit before tax		(50,676)	(178,074)	(2,789)	(2,789)
Profit tax expense	12	31,858	32,519	-	-
Profit for the year		(18,818)	(145,555)	(2,789)	(2,789)
Other comprehensive income		-	-	-	-
Other comprehensive income		-	-	-	-
Total comprehensive income for the year		(18,818)	(145,555)	(2,789)	(2,789)
Basic earnings per share	13	(9.700)	(75.028)	(1.594)	(1.594)
Diluted earnings per share	13	(9.700)	(75.028)	(1.594)	(1.594)

Sergey Galoyan

Acting as Executive Director



Artur Harutyunyan

"Nexia Armenia" CJSC representative



1/15/2026

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STATEMENT OF FINANCIAL POSITION

KAMD

			as of 31.12.2025	as of 31.12.2024
1 Assets				
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	32,519	-
1.10	Other assets	23	2,258	489
Total assets			314,222	175,489
2 Liabilities				
2.1	Liabilities to banks and other financial organisations	24	-	-
2.2	Liabilities to customers	25	63,979	-
2.3	Financial liabilities at fair value through profit or loss	26	-	-
2.4	Securities issued by the Company	27	-	-
2.5	Deffered 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	8,923	3,278
Total liabilities			187,566	3,278
3 Equity and reserves				
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	(148,344)	(2,789)
3.5	Other elements of equity	32	-	-
Total equity			126,656	172,211
Equity and liabilities			314,222	175,489

Sergey Galoyan

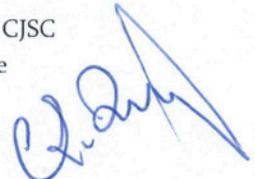
Acting as Executive Director

1/15/2026



Artur Harutyunyan

"Nexia Armenia" CJSC
representative



Aktina Capital LLC Financial Statements

STATEMENT OF CHANGES IN EQUITY

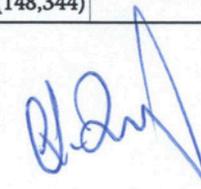
KAMD

<i>Names of Equity elements</i>	Share Capital	Share Premium	General reserve	Retained earnings/(loss)	Interim dividends	Other elements of Equity	Equity
<i>Articles</i>	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				(145,555)			(145,555)
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		-	(148,344)			126,656

Sergey Galoyan
Acting as Executive Director



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"Nexia Armenia" CJSC representative



1/15/2026

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STATEMENT OF CASH FLOW		
THE QUARTER ENDED June 30, 2025		
KAMD	01.01.25- 31.12.25	01.01.24- 31.12.24
1. Cash flows from operating activities		
<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	-	-
Net cash from operating activities	(245,546)	-
2. Cash flows from investing activities		
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	-	-
Net cash from investment activities	(49,922)	-
3. Cash flows from financing activities		
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
Net cash from financing activities	134,570	175,000
Effect of changes in exchange rates on cash and cash equivalents	(234)	-
Net increase/(decrease) in cash and cash equivalents	(161,133)	175,000
Cash and cash equivalents at beginning of the year	175,000	-
Cash and cash equivalents at the end of the year	13,867	175,000

Sergey Galoyan
Acting as Executive Director
15/01/26



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