STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME

KAMD

		01.07.25-30.09.25	01.01.25-30.09.25	01.07.24-30.09.24	01.01.24-30.09.24
1	*2*	*3*	*4*	*5*	*6*
Interest income	3	4,589	11,129	-	-
Interest expense	3	(4,706)	(11,013)	-	-
Net interest income		**(117)**	**116**	-	-
Fee and commission income	4	7,873	7,943	-	-
Fee and commission expense	4	(153)	(315)	-	-
Net fee and commission income		**7,720**	**7,628**	-	-
Income from dividends	5	-	-	-	-
Net gain on trading activities	6	1,593	1,922	-	-
Other operating income	7	-	-	-	-
Operating income		**9,196**	**9,666**	-	-
Impairment losses on financial assets	8	189	-	-	-
Administrative and other expenses	9	(42,885)	(117,056)	-	-
Other operating expenses	10	(6,824)	(20,008)	-	-
Profit before tax		**(40,324)**	**(127,398)**	-	-
Profit tax expense	12	(126)	661	-	-
Profit for the year		**(40,450)**	**(126,737)**	-	-
Other comprehensive income		-	-	-	-
Other comprehensive income		-	-	-	-
Total comprehensive income for the year		**(40,450)**	**(126,737)**	-	-
Basic earnings per share	13	(23.114)	(72.421)	-	-
Diluted earnings per share	13	(23.114)	(72.421)	-	-

Tigran Davtyan

Executive Director

13/10/2025

Artur Harutyunyan

"Nexia Armenia" CJSC represenative

STATEMENT OF FINANCIAL POSITION

KAMD

			as of 30.09.2025	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	67,488	175,000
1.3	Cash balances and receivables with other financial organisations	15	-	-
1.4	Receivables from customers	16	1	-
1.5	Financial assets at fair value through profit or loss	17	109,171	-
1.6	Financial assets at fair value through other comprehensive income	18	-	-
1.7	Financial assets held at amortised cost	19	-	-
1.8	Property, plant and equipment and intangible assets	21	112,253	-
1.9	Deferred tax assets	22	661	-
1.10	Other assets	23	2,031	489
	Total assets		**291,605**	**175,489**
2	Liabilities			
2.1	Liabilities to banks and other financial organisations	24	-	-
2.2	Liabilities to customers	25	123,733	-
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	2,847	-
2.8	Lease liability	30	109,226	-
2.9	Payables and accrued expenses	30	10,325	3,278
	Total liabilities		**246,131**	**3,278**
3	**Equity and reserves**			
3.1	Share capital	31	175,000	175,000
3.2	Share premium	32	-	-
3.3	Reserves		-	-
3.3.1	General reserve		-	-
3.4	Retained earnings	35	(129,526)	(2,789)
3.5	Other elements of equity	32	-	-
	Total equity		**45,474**	**172,211**
	Equity and liabilities		**291,605**	**175,489**

Tigran Davtyan

Executive Director

13/10/2025

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STATEMENT OF CHANGES IN EQUITY

KAMD

Names of Equity elements	Share Capital	Share Premium	General reserve	Retained earnings/(loss)	Interim dividends	Other elements of Equity	Equity
Articles	1	4	5	10	11	12	15
Previous comparative midterm period (from the beginning of the year increasing (I table)							
1. Balance at 01 January 2024	-			-			-
3. Transactions with the shareholders, of which:							-
3.1. Investment in share capital							-
4. Total comprehensive income for the year				-			-
5. Dividends declared							-
6. Changes in other elements of Equity							-
7. Internal movements							-
7.1. General reserve							-
8. Balance at 30 September 2024	-			-			-
Current comparative midterm period (from the beginning of the year increasing (II table)							
9. Balance at 01 January 2025	175,000			(2,789)			172,211
11. Transactions with the shareholders, of which:							-
11.1. Investment in share capital							-
12. Total comprehensive income for the year				(126,737)			(126,737)
13. Dividends declared							-
14. Changes in other elements of Equity							-
14.1. Effect of interest-free loans given to related parties							-
15. Internal movements							-
16. Balance at 30 September 2025	175,000		-	(129,526)			45,474

Tigran Davtyan
Executive Director

Artur Harutyunyan
"Nexia Armenia" CJSC represenative

13/10/2025

Aktina Capital LLC Financial Statements

	STATEMENT OF CASH FLOW	
	THE QUARTER ENDED June 30, 2025	
KAMD	**01.01.25-30.09.25**	**01.01.24-30.09.24**
1.Cash flows from operating activities		
Cash flows before changes in operating assets and liabilities	***(93,166)***	-
Interest received	8,085	-
Interest paid	-	-
Commissions received	7,887	-
Commissions paid	(315)	-
Net gain from trading of financial instruments at fair value through profit or loss	(39)	-
Net gain from foreign currency trading	(209)	-
Salaries and related expenses paid	(72,276)	-
Other received incomes and paid expenses from operating activities	(36,299)	-
Cash flows from the changes of operating assets and liabilities	***(105,400)***	-
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	-	-
Net increase (decrease) in liabilities to customers	-	-
Net increase (decrease) in operating liabilities	-	-
Net cash from operating activities	**(198,566)**	-
Profit tax paid	-	-
Net cash from operating activities	**(198,566)**	-
2.Cash flows from investing activities		
Net increase in investments carried at amortised cost	(40,288)	-
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	**(6,642)**	-
3.Cash flows from financing activities		
Dividends paid	-	-
Net increase (decrease) in loans	123,218	-
Payments on finance lease obligation	(25,000)	-
Net increase (decrease) of cash flows from the other financial activities	-	-
Shareholders investments in equity	-	-
Net cash from financing activities	**98,219**	-
Effect of changes in exchange rates on cash and cash equivalents	(523)	-
Net increase/(decrease) in cash and cash equivalents	**(107,512)**	-
Cash and cash equivalents at beginning of the year	175,000	-
Cash and cash equivalents at the end of the year	**67,488**	-

Tigran Davtyan
Executive Director
13/10/25

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