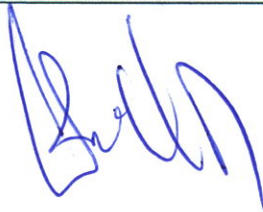


Aktina Capital LLC Financial Statements

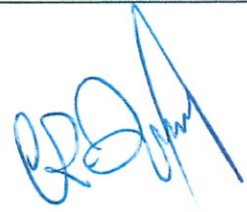
STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME

<i>KAMD</i>					
		01.01.26- 31.03.26	01.01.26- 31.03.26	01.01.25- 31.03.25	01.01.25- 31.03.25
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>
Interest income	3	8,041	8,041	3,103	3,103
Interest expense	3	(4,914)	(4,914)	(2,339)	(2,339)
Net interest income		3,127	3,127	764	764
Fee and commission income	4	4,815	4,815	-	-
Fee and commission expense	4	(2,664)	(2,664)	(124)	(124)
Net fee and commission income		2,151	2,151	(124)	(124)
Income from dividends	5	-	-	-	-
Net gain on trading activities	6	677	677	908	908
Other operating income	7	-	-	-	-
Operating income		5,955	5,955	1,548	1,548
Impairment losses on financial assets	8			(189)	(189)
Administrative and other expenses	9	(30,611)	(30,611)	(26,706)	(26,706)
Other operating expenses	10	(7,425)	(7,425)	(6,527)	(6,527)
Profit before tax		(32,081)	(32,081)	(31,874)	(31,874)
Profit tax expense	12	1,616	1,616	(37)	(37)
Profit for the year		(30,465)	(30,465)	(31,911)	(31,911)
Other comprehensive income		-	-	-	-
Other comprehensive income		-	-	-	-
Total comprehensive income for the year		(30,465)	(30,465)	(31,911)	(31,911)
Basic earnings per share	13	(15.704)	(15.704)	(18.235)	(18.235)
Diluted earnings per share	13	(15.704)	(15.704)	(18.235)	(18.235)

Sergey Galoyan
Executive Director



Artur Harutyunyan
"Nexia Armenia" CJSC representative



21/05/2026

Aktina Capital LLC Financial Statements

STATEMENT OF FINANCIAL POSITION

		<i>KAMD</i>	
		as of 31.03.2026	as of 31.12.2025
1	Assets		
1.1	Cash balances and deposits in the Central Bank of RA	14	-
1.2	Cash balances and receivables with banks	15	14,811
1.3	Cash balances and receivables with other financial organisations	15	-
1.4	Receivables from customers	16	243
1.5	Financial assets at fair value through profit or loss	17	111,919
1.6	Financial assets at fair value through other comprehensive income	18	-
1.7	Financial assets held at amortised cost	19	42,857
1.8	Property, plant and equipment and intangible assets	21	109,093
1.9	Deferred tax assets	22	27,904
1.10	Other assets	23	2,816
	Total assets		309,643
			310,263
2	Liabilities		
2.1	Liabilities to banks and other financial organisations	24	-
2.2	Liabilities to customers	25	71,449
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	3,348
2.8	Lease liability	30	106,618
2.9	Payables and accrued expenses	30	5,917
	Total liabilities		187,332
			167,978
3	Equity and reserves		
3.1	Share capital	31	194,000
3.2	Share premium	32	81,000
3.3	Reserves		-
3.3.1	General reserve		-
3.4	Retained earnings	35	(163,180)
3.5	Other elements of equity	32	10,491
	Total equity		122,311
			142,285
	Equity and liabilities		309,643
			310,263

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	Current comparative midterm period (from the beginning of the year increasing (II table))							
Articles	1	4	5	10	11	12	15								
1. Balance at 01 January 2025	175,000			(2,789)			172,211								
3. Transactions with the shareholders, of which:															
3.1. Investment in share capital															
4. Total comprehensive income for the year				(31,911)			(31,911)								
5. Dividends declared															
6. Changes in other elements of Equity															
7. Internal movements															
7.1. General reserve															
8. Balance at 31 March 2025	175,000			(34,700)			140,300								
9. Balance at 01 January 2026	275,000			(132,715)			142,285								
11. Transactions with the shareholders, of which:															
11.1. Investment in share capital															
12. Total comprehensive income for the year				(30,465)			(30,465)								
13. Dividends declared															
14. Changes in other elements of Equity															
14.1. Effect of loans received from related parties						10,491	10,491								
15. Internal movements															
16. Balance at 31 March 2026	275,000			(163,180)		10,491	122,311								

Sergey Galoyan
Executive DirectorArtur Harutyunyan
"Nexia Armenia" CJSC representative

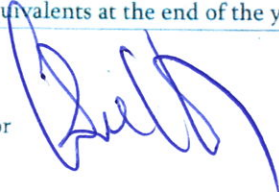
Aktina Capital LLC Financial Statements

STATEMENT OF CASH FLOW

THE QUARTER ENDED March 31, 2026

KAMD	01.01.26- 31.03.26	01.01.25- 31.03.25
1. Cash flows from operating activities		
<i>Cash flows before changes in operating assets and liabilities</i>	<i>(26,211)</i>	<i>(15,648)</i>
Interest received	5,125	1,000
Interest paid		
Commissions received	4,372	
Commissions paid	(2,605)	(124)
Net gain from trading of financial instruments at fair value through profit or loss		(39)
Net gain from foreign currency trading		(42)
Salaries and related expenses paid	(20,712)	(8,700)
Other received incomes and paid expenses from operating activities	(12,390)	(7,743)
<i>Cash flows from the changes of operating assets and liabilities</i>	-	<i>(105,400)</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	-	-
Net increase (decrease) in liabilities to customers	-	-
Net increase (decrease) in operating liabilities	-	-
<i>Net cash from operating activities</i>	<i>(26,211)</i>	<i>(121,048)</i>
Profit tax paid	-	-
Net cash from operating activities	(26,211)	(121,048)
2. Cash flows from investing activities		
Net increase in investments carried at amortised cost		(40,288)
Net decrease in investments carried at amortised cost		-
Net decrease (increase) in bank deposits	-	-
Purchase of property plant and equipment and intangible assets	(2,767)	(3,557)
Proceeds from sale of property, plant and equipment and intangible assets	-	-
Net cash flows from other investment activities	-	-
Net cash from investment activities	(2,767)	(43,845)
3. Cash flows from financing activities		
Dividends paid	-	-
Net increase (decrease) in loans	39,063	30,000
Payments on finance lease obligation	(9,000)	(8,333)
Net increase (decrease) of cash flows from the other financial activities	-	-
Shareholders investments in equity	-	-
Net cash from financing activities	30,063	21,667
Effect of changes in exchange rates on cash and cash equivalents	(141)	24
Net increase/(decrease) in cash and cash equivalents	944	(143,202)
Cash and cash equivalents at beginning of the year	13,867	175,000
Cash and cash equivalents at the end of the year	14,811	31,798

Sergey Galoyan
Executive Director



Artur Harutyunyan
"Nexia Armenia" CJSC representative

