

Capital Asset Management CJSC
Statement of Financial Position
As of December 31, 2025

| Thousands of AMD | Notes | As of December 31, 2025 | As of December 31, 2024 |
|---|-------|-------------------------------|-------------------------------|
| ASSETS | | | |
| Cash and cash equivalents | 10 | 7,176 | 70 |
| Management fee receivables | 11 | 25,931 | 5,437 |
| Financial assets at fair value through profit or loss | 12 | 247,497 | 242,395 |
| Property, plant, equipment and intangible assets | | 69 | 43 |
| Deferred tax assets | 13 | 5,312 | 3,837 |
| Other assets | | 408 | 398 |
| TOTAL ASSETS | | 286,393 | 252,180 |
| LIABILITIES AND EQUITY | | | |
| LIABILITIES | | | |
| Provisions | 14 | 10,715 | 11,276 |
| Other liabilities | 15 | 1,631 | 1,292 |
| TOTAL LIABILITIES | | 12,346 | 12,568 |
| EQUITY | | | |
| Share capital | 16 | 207,900 | 207,900 |
| General reserve | | 28,000 | 26,000 |
| Retained earnings | | 38,147 | 5,712 |
| TOTAL EQUITY | | 274,047 | 239,612 |
| TOTAL LIABILITIES AND EQUITY | | 286,393 | 252,180 |

The statement of financial position is to be read in conjunction with the accompanying notes from pages 9 to 26, which form an integral part of these financial statements.