

DRAGON CAPITAL (CYPRUS) LIMITED
SUMMARY FINANCIAL STATEMENTS
For the year ended 31 December 2025

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Independent Auditor's Report

To the Members of Dragon Capital (Cyprus) Limited

Report on the Audit of the Financial Statements

Opinion

The summary financial statements, which comprise the summary statement of financial position as at 31 December 2025, the summary statements of profit or loss and other comprehensive income, changes in equity and cash flows for the year then ended, and related notes, are derived from the audited financial statements of Dragon Capital (Cyprus) Limited ("the Company") for the year ended 31 December 2025.

In our opinion, the accompanying summary financial statements are consistent, in all material respects, with the audited financial statements, in accordance with IFRS Accounting Standards as adopted by the European Union and the requirements of the Cyprus Companies Law, Cap. 113.

Summary Financial Statements

The summary financial statements do not contain all the disclosures required by IFRS Accounting Standards as adopted by the European Union and the requirements of the Cyprus Companies Law, Cap. 113. Reading the summary financial statements and our auditor's report thereon, therefore, is not a substitute for reading the audited financial statements and our auditor's report thereon.

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Independent Auditor's Report (Continued)

To the Members of Dragon Capital (Cyprus) Limited

Report on the Audit of the Financial Statements (Continued)

The Audited Financial Statements and Our Report Thereon

We expressed an unmodified audit opinion on the audited financial statements in our report dated 3 April 2026..

Management's Responsibility for the Summary Financial Statements

Management is responsible for the preparation of the summary financial statements on the basis described in Note "Basis of preparation" on page 7 of the summary financial statements.

Auditors' Responsibility

Our responsibility is to express an opinion on whether the summary financial statements are consistent, in all material respects, with the audited financial statements based on our procedures, which were conducted in accordance with International Standard on Auditing (ISA) 810 (Revised), "Engagements to Report on Summary Financial Statements."



Deloitte Limited
Certified Public Accountants and Registered Auditors

Limassol, 3 April 2026

DRAGON CAPITAL (CYPRUS) LIMITED
STATEMENT OF FINANCIAL POSITION

As at 31 December 2025

| | 2025 | 2024 |
|---|-------------------|-------------------|
| | US\$ | US\$ |
| Assets | | |
| Non-current assets | | |
| Property, plant and equipment | 16 314 | 4 274 |
| Contribution to Investor Compensation Fund | 62 279 | 54 898 |
| Total non-current assets | 78 593 | 59 172 |
| Current assets | | |
| Trade and other receivables | 2 534 439 | 1 994 349 |
| Financial assets at fair value through profit or loss | 40 320 848 | 34 248 890 |
| Refundable tax | 75 861 | 1 560 |
| Cash and cash equivalents | 4 057 582 | 1 396 675 |
| Total current assets | 46 988 730 | 37 641 474 |
| Total assets | 47 067 323 | 37 700 646 |
| Equity | | |
| Equity and reserves | | |
| Share capital | 10 107 | 10 107 |
| Share premium | 22 677 657 | 22 677 657 |
| Retained earnings | 21 246 596 | 14 394 330 |
| Total equity | 43 934 360 | 37 082 094 |
| Liabilities | | |
| Current liabilities | | |
| Trade and other payables | 3 132 963 | 618 552 |
| Total current liabilities | 3 132 963 | 618 552 |
| Total equity and liabilities | 47 067 323 | 37 700 646 |

On 3 April 2026 the Board of Directors of Dragon Capital (Cyprus) Limited approved and authorised these summary financial statements for issue.

Oleksandr Fodorov



Apollon Athanasiades

The note on page 7 form an integral part of these summary financial statements.

DRAGON CAPITAL (CYPRUS) LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
For the year ended 31 December 2025

| | 2025 | 2024 |
|---|--------------------|--------------------|
| | US\$ | US\$ |
| Income | | |
| Commission income and other fees | 449 440 | 400 066 |
| Dividend income | 85 | 64 |
| Interest income | 2 734 648 | 2 065 282 |
| Net gain on financial assets at fair value through profit or loss | 5 099 276 | 11 222 050 |
| Net foreign exchange gain/(loss) | 6 722 | (23 661) |
| | 8 290 171 | 13 663 801 |
| Expenses | | |
| Staff costs | (724 419) | (555 218) |
| Depreciation | (2 046) | (721) |
| Administrative and other expenses | (456 243) | (381 613) |
| Intangible assets impairment loss | - | (134 946) |
| Impairment losses and gains (including reversal of impairment losses) on financial assets | 530 | - |
| | (1 182 178) | (1 072 498) |
| Operating profit | 7 107 993 | 12 591 303 |
| Interest expense | (3 002) | - |
| | 7 104 991 | 12 591 303 |
| Profit before tax | | |
| Tax | (252 725) | (190 116) |
| | 6 852 266 | 12 401 187 |
| Profit for the year | 6 852 266 | 12 401 187 |
| Other comprehensive income | - | - |
| Total comprehensive income for the year | 6 852 266 | 12 401 187 |

The note on page 7 form an integral part of these summary financial statements.

DRAGON CAPITAL (CYPRUS) LIMITED
STATEMENT OF CHANGES IN EQUITY
For the year ended 31 December 2025

| | Share capital | Share premium (1) | Retained earnings (2) | Total equity |
|--|--------------------------|------------------------------|----------------------------------|-------------------------|
| | US\$ | US\$ | US\$ | US\$ |
| Balance at 1 January 2024 | 10 107 | 22 677 657 | 6 033 139 | 28 720 903 |
| Contributions and distributions | | | | |
| Dividends | - | - | (4 039 996) | (4 039 996) |
| Comprehensive income | | | | |
| Profit for the year | - | - | 12 401 187 | 12 401 187 |
| Balance at 31 December 2024 | 10 107 | 22 677 657 | 14 394 330 | 37 082 094 |
| Balance at 1 January 2025 | 10 107 | 22 677 657 | 14 394 330 | 37 082 094 |
| Comprehensive income | | | | |
| Profit for the year | - | - | 6 852 266 | 6 852 266 |
| Balance at 31 December 2025 | 10 107 | 22 677 657 | 21 246 596 | 43 934 360 |

(1) Share premium is not available for distribution.

(2) Companies, which do not distribute 70% of their profits after tax, as defined by the Special Contribution for the Defense of the Republic Law, within two years after the end of the relevant tax year, will be deemed to have distributed this amount as dividend on the 31st of December of the second year. The amount of the deemed dividend distribution is reduced by any actual dividend already distributed by 31 December of the second year for the year the profits refer. The Company pays special defense contribution on behalf of the shareholders over the amount of the deemed dividend distribution at a rate of 17% (applicable since 2014) when the entitled shareholders are natural persons tax residents of Cyprus and have their domicile in Cyprus. In addition, the Company pays a General Health System (GHS) contribution on behalf of the shareholders at a rate of 2.65%, when the entitled shareholders are natural tax residents of Cyprus, regardless of their domicile.

The note on page 7 form an integral part of these summary financial statements.

DRAGON CAPITAL (CYPRUS) LIMITED
STATEMENT OF CASH FLOWS
For the year ended 31 December 2025

| | 2025 | 2024 |
|--|------------------|--------------------|
| | US\$ | US\$ |
| Cash flows from operating activities | | |
| Profit for the year | 6 852 266 | 12 401 187 |
| <i>Adjustments for:</i> | | |
| Depreciation of property, plant and equipment | 2 046 | 721 |
| Unrealised exchange loss | 6 607 | 6 607 |
| Fair value gain on financial assets at fair value through profit or loss | (5 099 276) | (11 222 050) |
| Intangible assets impairment loss | - | 134 946 |
| Dividend income | (85) | (64) |
| Interest income | (2 734 648) | (2 065 282) |
| Interest expense | 3 002 | - |
| Income tax expense | 252 725 | 190 116 |
| Cash used in operations before working capital changes | (717 363) | (553 818) |
| Increase in trade and other receivables | (540 089) | (1 037 815) |
| (Increase)/decrease in financial assets at fair value through profit or loss | (858 083) | 493 008 |
| Increase in trade and other payables | 2 514 409 | 573 458 |
| (Increase)/decrease in contribution to Investor Compensation Fund | (7 381) | 34 006 |
| Cash generated from/(used in) operations | 391 493 | (491 162) |
| Interest received | 2 620 048 | 2 109 741 |
| Dividends received | 85 | 64 |
| Interest paid | (3 002) | - |
| Tax paid | (333 631) | (167 238) |
| Net cash generated from operating activities | 2 674 993 | 1 451 405 |
| Cash flows from investing activities | | |
| Payment for acquisition of property, plant and equipment | (14 086) | (4 995) |
| Net cash used in investing activities | (14 086) | (4 995) |
| Cash flows from financing activities | | |
| Dividends paid | - | (4 039 996) |
| Net cash used in financing activities | - | (4 039 996) |
| Net increase/(decrease) in cash and cash equivalents | 2 660 907 | (2 593 586) |
| Cash and cash equivalents at beginning of the year | 1 396 675 | 3 990 261 |
| Cash and cash equivalents at end of the year | 4 057 582 | 1 396 675 |

The note on page 7 form an integral part of these summary financial statements.

DRAGON CAPITAL (CYPRUS) LIMITED
NOTE TO THE SUMMARY FINANCIAL STATEMENTS
For the year ended 31 December 2025

1. Basis of preparation

These summary financial statements of the Company have been prepared by extraction, without any modification, of the financial position as at 31 December 2025, the statement of profit and loss and other comprehensive income, changes in equity and cash flows for the year then ended from the financial statements of the Company prepared in accordance with IFRS Accounting Standards as adopted by the European Union (EU) and the Cyprus Companies Law, Cap.113, as amended from time to time.

The financial statements, which the summary financial statements have been derived from, are available from Dragon Capital (Cyprus) Limited upon request at Romanou 9, Latsia, 2237, Nicosia, Cyprus.