NEXENT BANK (SUISSE) SA

BALANCE SHEET AS AT	Unaudited **30.06.2026** (CHF'000)	Audited **31.12.2025** (CHF'000)
ASSETS		
Liquid assets	80'197	150'274
Amounts due from banks	157'898	135'988
Amounts due from customers	582'974	541'974
Trading portfolio assets	-	1'480
Positive replacement values of derivative financial instruments	45'830	25'960
Financial investments	32'065	18'071
Accrued income and prepaid expenses	8'234	7'258
Tangible fixed assets	3'305	3'876
Other assets	1'840	2'669
Total assets	**912'343**	**887'550**
LIABILITIES AND SHAREHOLDERS' EQUITY		
Amount due to banks	60'296	191'291
Amounts due in respect of customer deposits	613'936	495'216
Negative replacement values of derivative financial instruments	48'199	26'403
Accrued expenses and deferred income	3'197	4'310
Other liabilities	1'468	1'389
Provisions	562	611
Reserves for general banking risks	84'987	79'024
Share capital	35'000	35'000
Statutory retained earnings reserve	13'970	13'396
Profit carried forward	40'335	29'432
Profit for the year	10'393	11'478
Total liabilities and shareholders' equity	**912'343**	**887'550**

OFF-BALANCE SHEET TRANSACTIONS	**30.06.2026** (CHF'000)	**31.12.2025** (CHF'000)
Contingent liabilities	237'749	348'451
Irrevocable commitments	20'747	17'906
Credit commitments	-	-

NEXENT BANK (SUISSE) SA

INCOME STATEMENT AS AT		Unaudited 30.06.2026 (CHF'000)	Unaudited 30.06.2025 (CHF'000)
Result from interest operations			
Interest and discount income		38'075	43'877
Interest and dividend income from trading portfolios		8	37
Interest and dividend income from financial investments		22	(8)
Interest expense		(27'298)	(34'499)
Gross result from interest operations		**10'807**	**9'407**
Changes in value adjustments for default risks and losses from interest operations	(*)	5'962	(435)
Subtotal net result of interest operations		**16'769**	**8'972**
Result from commission business and services			
Commission income from securities trading and investment activities		159	240
Commission income from lending activities		4'191	3'644
Commission income from other services		344	490
Commission expense		(212)	(118)
Subtotal result from commission business and services		**4'482**	**4'256**
Result from trading activities and the fair value option		**8'046**	**2'875**
Other result from ordinary activities			
Other ordinary income		5	5
Other ordinary expenses		(25)	(33)
Subtotal other result from ordinary activities		**(20)**	**(28)**
Operating expenses			
Personnel expenses		(7'932)	(7'291)
General and administrative expenses		(2'392)	(2'449)
Subtotal operating expenses		**(10'324)**	**(9'740)**
Gross income		**18'953**	**6'335**
Value adjustments on participations and depreciation and amortisation of tangible fixed and intangible assets		(762)	(699)
Operating result		**18'191**	**5'636**
Extraordinary income		3	2
Extraordinary expenses		(40)	-
Changes in reserves for general banking risks	(*)	(5'962)	451
Taxes		(1'798)	(895)
Net income		**10'393**	**5'194**

(*) The increase/decrease in country risks provision is compensated by the decrease/increase of Changes in reserves for general banking risks for both periods.