

**DXA CAPITAL SINGLE MEMBER SOCIÉTÉ ANONYME
FOR THE PROVISION OF INVESTMENT SERVICES**

G.E.MI.: 173460001000

Interim Financial Statements

for the period 1 January – 30 June 2026

In accordance with International Financial Reporting Standards
(IAS 34)

August 2026

Contents

1. Report on Review of Interim Financial Information

FINANCIAL STATEMENTS

2. Statement of Financial Position

3. Statement of Comprehensive Income

Statement of Changes in Equity

4. Statement of Cash Flows

Notes

1. General

2. Basic Accounting Principles

3. Cash and cash equivalents

4. Share Capital

5. Income tax and current taxes

6. Employee benefits

7. Capital adequacy

8. Right-of-use assets

9. Other non-current assets

10. Other current assets

11. Cash and cash equivalents

12. Share capital

13. Liabilities

14. Expenses by nature and their allocation to functions

15. Off-balance-sheet items

16. Other information

17. Related party transactions

18. Events after the reporting date

1. Report on Review of Interim Financial Information

To the Board of Directors of “DXA CAPITAL SINGLE MEMBER SOCIÉTÉ ANONYME FOR THE PROVISION OF INVESTMENT SERVICES”

Introduction

We have reviewed the accompanying condensed interim statement of financial position of “DXA CAPITAL SINGLE MEMBER SOCIÉTÉ ANONYME FOR THE PROVISION OF INVESTMENT SERVICES” (the “Company”) as at 30 June 2026, and the related condensed statements of profit or loss and other comprehensive income, changes in equity and cash flows for the six-month period then ended, as well as the selected explanatory notes that make up the condensed interim financial information.

Management is responsible for the preparation and presentation of this interim financial information in accordance with International Financial Reporting Standards as adopted by the European Union and applicable to Interim Financial Reporting (International Accounting Standard “IAS 34”). Our responsibility is to express a conclusion on this condensed interim financial information based on our review.

Scope of Review

We conducted our review in accordance with International Standard on Review Engagements (ISRE) 2410 “Review of Interim Financial Information Performed by the Independent Auditor of the Entity”. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the International Standards on Auditing as incorporated into Greek legislation and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial information has not been prepared, in all material respects, in accordance with IAS 34.

Material Uncertainty Related to Going Concern

We draw your attention to Note 7 to the interim financial information, which states that the Company’s total equity is less than 1/2 of its share capital and, consequently, Article 119(4) of Law 4548/2018 applies. This fact, which is attributable to the losses incurred in the financial years since the commencement of its operations, indicates the existence of a material uncertainty that may cast significant doubt on the Company’s ability to continue as a going concern. Our conclusion is not modified in respect of this matter.

Athens, 5 August 2026

The Certified Auditor Accountant

MPI HELLAS S.A.
SOEL Reg. No. 155
9-11 Ethnikis Antistaseos St., Chalandri

Panagiotis Vroustouris
SOEL Reg. No. 12921

FINANCIAL STATEMENTS

2. Statement of Financial Position

Amounts in euro

	Note	30.06.2026	31.12.2025
Assets			
Non-current assets			
Property, plant and equipment			
Right-of-use assets	8	31,935	42,580
Other non-current assets	9	252,864	252,864
Deferred tax assets		88,322	95,572
Total non-current assets		373,121	391,016
Current assets			
Trade receivables		30,000	–
Other current assets	10	3,000	21,644
Cash and cash equivalents	11	80,243	88,751
Total current assets		113,243	110,395
Total assets		486,364	501,411
Equity and liabilities			
Share capital	12	820,000	820,000
Retained earnings		(441,368)	(438,833)
Total equity		378,632	381,167
Non-current liabilities			
Leases	13	11,793	25,012
Current liabilities			
Suppliers and other current liabilities	13	73,387	75,119
Leases	13	22,553	20,113
Total current liabilities		95,940	95,232
Total liabilities		107,732	120,244
Total equity and liabilities		486,364	501,411

3. Statement of Comprehensive Income

Amounts in euro

	Note	1.1 – 30.6.2026	1.1 – 30.6.2025
Sales		120,000	60,000
Less: Cost of services provided		(60,000)	(55,800)
Gross profit		60,000	4,200
Administrative expenses		(53,847)	(139,669)
Profit/(loss) before tax, financing and investing results		6,153	(135,469)
Finance costs		(1,438)	(1,999)
Profit/(loss) before tax		4,715	(137,469)
Income tax		(7,250)	27,042
Net loss for the period		(2,535)	(110,426)
Other comprehensive income		–	–
Total comprehensive income for the period		(2,535)	(110,426)

Statement of Changes in Equity

Amounts in euro

	Share capital	Retained earnings	Total
Balance at 1.1.2025	680,000	(323,928)	356,072
Share capital paid in	140,000	–	140,000
Total comprehensive income for the period	–	(114,905)	(114,905)
Balance at 31.12.2025	820,000	(438,833)	381,167
Total comprehensive income for the period	–	(2,535)	(2,535)
Balance at 30.06.2026	820,000	(441,368)	378,632

	Share capital	Retained earnings	Total
Balance at 1.1.2024	75,000	(23,575)	51,425
Share capital paid in	605,000	–	605,000
Total comprehensive income for the period	–	(300,353)	(300,353)
Balance at 31.12.2024	680,000	(323,928)	356,072
Share capital paid in	50,000	–	50,000
Total comprehensive income for the period	–	(110,426)	(110,426)
Balance at 30.06.2025	730,000	(434,354)	295,646

4. Statement of Cash Flows

Amounts in euro

	1.1 – 30.06.2026	1.1 – 30.06.2025
Operating activities		
Profit/(loss) before tax	4,715	(137,469)
Plus/less adjustments for:		
Depreciation and amortisation	10,645	10,645
Interest expense – interest income	1,438	1,999
Plus/less adjustments for changes in working capital:		
Decrease/(increase) in receivables	(11,356)	19,597
Increase/(decrease) in liabilities (excluding banks)	(1,732)	63,293
Less:		
Interest and related expenses paid	(1,438)	(1,999)
Total inflows/(outflows) from operating activities	2,271	(43,934)
Investing activities		
Purchase of property, plant and equipment and intangible assets	–	–
Total inflows/(outflows) from investing activities	–	–
Financing activities		
Lease payments	(10,779)	(10,154)
Share capital paid in	–	50,000
Total inflows/(outflows) from financing activities	(10,779)	39,846
Net increase/(decrease) in cash and cash equivalents	(8,508)	(4,087)
Cash and cash equivalents at beginning of period	88,751	35,536
Cash and cash equivalents at end of period	80,243	31,449

Notes

1. General

The Interim Financial Statements for the current period were approved by the Company's Board of Directors at its meeting of 5 August 2026.

The Interim Financial Statements of the Company, as well as the notes thereto, have been prepared in euro (€). Amounts are presented rounded and without decimal places.

The object of the Company, in accordance with Article 3 of its Articles of Association, is the provision of core and ancillary investment services and activities.

2. Basic Accounting Principles

The Company's Financial Statements for the period under review have been prepared in accordance with the IFRS in force that had been issued and were effective up to the date of their preparation, to the extent applicable, and on the basis of the historical cost principle, the going concern principle and the same accounting principles that were used for the preparation of the financial statements for the financial year 2025.

3. Cash and cash equivalents

Cash and cash equivalents comprise cash in hand, the Company's sight and time deposits, and short-term investments of up to 3 months that are immediately (highly) liquid and of low risk.

4. Share Capital

Share capital is divided into registered ordinary shares. When new shares are issued, they are recognised in equity at their nominal value. The amount by which their issue price exceeds their nominal value is recognised in the share premium reserve. Costs directly attributable to the issue of shares are presented as a deduction from share premium, net of the related tax benefit.

5. Income tax and current taxes

The income tax charge for the period comprises current taxes and deferred taxes. Current income tax is based on taxable income as determined under the tax legislation in force from time to time. Deferred income tax is determined using the liability method on temporary differences between the carrying amount and the tax base of assets and liabilities.

6. Employee benefits

(a) Short-term benefits

Short-term employee benefits in cash and in kind are recognised as an expense when they accrue.

(b) Post-employment benefits

Liabilities arising from defined benefit plans are calculated at the present value of the future employee benefits that have accrued as at the date of the statement of financial position. The defined benefit obligation is calculated by an independent actuary using the Projected Unit Credit Method. The net cost for the period is included in the statement of profit or loss and comprises the present value of benefits that accrued during the period, the interest cost on the future obligation and the vested past service cost.

7. Capital adequacy

The Company monitors its capital adequacy requirements under Regulations (EU) 575/2013 and 2033/2019. The capital adequacy ratio compares the Company's regulatory own funds with the own funds requirement for the risks it assumes.

Regulatory own funds comprise Common Equity Tier 1 capital (share capital, reserves, participation in the Guarantee Fund) as well as supplementary capital (property revaluation reserves).

The own funds requirements for the risks assumed are calculated under the new Regulation (EU) 2033/2019 and take into account the credit risk of the investment portfolio, the market risk of the trading book and risks relating to the Company's

operations and nature (K-factor risks).

The table below presents the Company's solvency ratios, which were submitted to the Hellenic Capital Market Commission on 7/08/2025, and the minimum regulatory thresholds as at 30.06.2026, under Regulation (EU) 2033/2019.

CAPITAL RATIOS	Regulatory requirement under Reg. 2033/2019, Art. 9	Company solvency ratio 30.06.2026
CET 1 Ratio		252.67%
Tier 1 Ratio	≥ 75%	252.67%
Own Funds Ratio	≥ 100%	

Total equity as at 30.06.2026 is less than 50% of the paid-up share capital and, consequently, Article 119(4) of Law 4548/2018 applies. By the end of the financial year, the Board of Directors will take the necessary measures to ensure the Company's continuation as a going concern.

8. Right-of-use assets

	Buildings
Cost	
Balance at 1 January 2025	85,160
Additions 01.01 – 31.12.2025	–
Balance at 31 December 2025	85,160
Additions 01.01 – 30.06.2026	–
Balance at 30 June 2026	85,160
Accumulated depreciation	
Balance at 1 January 2025	(21,290)
Depreciation 01.01 – 31.12.2025	(21,290)
Balance at 31 December 2025	(42,580)
Depreciation 01.01 – 30.06.2026	(10,645)
Balance at 30 June 2026	(53,225)
Net book value at 31.12.2025	42,580
Net book value at 30.06.2026	31,935

Right-of-use assets relate to the lease of the Company's offices.

9. Other non-current assets

This comprises (a) the amount contributed to the Investment Services Guarantee Fund of €250,000 and (b) a rent deposit of €2,864.

10. Other current assets

The analysis of receivables is as follows:

	30.06.2026	31.12.2025
Receivables from the Greek State (VAT)	–	19,344
Other debtors	3,000	2,300
Total	3,000	21,644

During the current period, an impairment of the VAT receivable amounting to €22,183.79 was recognised, with a corresponding charge to the results for the period.

11. Cash and cash equivalents

	30.06.2026	31.12.2025
Cash in hand	–	27
Sight deposits	80,216	88,724
Total	80,243	88,751

12. Share capital

Share capital is divided into 83,000 shares with a nominal value of €10 each. Share capital has been fully paid up in the amount of €730,000. During the current period, share capital was increased by €150,000, of which €50,000 has been paid up.

13. Liabilities

The analysis of liabilities is as follows:

	30.06.2026	31.12.2025
Trade payables	64,416	63,783
Social security funds	1,958	4,664
Taxes	2,963	4,547
Other liabilities	4,051	2,124
Lease liabilities	34,346	45,126
Total liabilities	107,732	120,244
Presentation in the Statement of Financial Position		
Leases – non-current liability	11,793	25,012
Suppliers and other current liabilities	73,387	75,119
Leases – current liability	22,553	20,113
Total	107,732	120,244

The above suppliers and other current liabilities are payable within 2 months on average from the reporting date.

14. Expenses by nature and their allocation to functions

	1.1 – 30.06.2026	1.1 – 30.06.2025
Employee benefits	52,406	111,409
Third-party fees and expenses	21,897	51,657
Third-party services	2,792	17,219
Taxes – duties	22,853	1,655
Depreciation	12,325	10,645
Sundry expenses	1,574	2,883
Total	113,847	195,469
Presentation in the Statement of Comprehensive Income		
Cost of services provided	60,000	55,800
Administrative expenses	53,847	139,669
Total	113,847	195,469

The Company employs 3 persons.

15. Off-balance-sheet items

Cash (off-balance-sheet items) deposited by clients for the execution of investments on their behalf and upon their instructions, and the related liabilities towards them, amounted to €9,435 as at 30.06.2026 (€8,734 as at 31.12.2025).

16. Other information

Two oppositions have been filed against the Company's application for registration of the trademark "finnso". The oppositions of the opposing parties are expected to be rejected and the Company's trademark registration application is expected to succeed.

17. Related party transactions

The Company's transactions with its related parties include the members of the Board of Directors and senior management.

	30.06.2026	30.06.2025
Remuneration of Board members and senior management	33,472	73,461
Purchase of services from Board members	3,000	3,000
Purchase of services from companies of Board members	3,000	
Sales to companies of the Shareholder	120,000	60,000
	30.06.2026	31.12.2025
Receivables from Board members		
Receivables from companies of the Shareholder	30,000	
Liabilities to companies of Board members		

18. Events after the reporting date

There are no significant events requiring disclosure.

Athens, 5 August 2026

The Chairman

The Chief Executive Officer

The Head of Accounting

[signature]

[signature]

EVANGELOS VLASTOS

MARIA PETRAKI

STYLIANOS NOMIKOS