

BANKING CIRCLE (LIECHTENSTEIN) AG
FINANCIAL STATEMENTS
AS AT 30 JUNE 2026

Balance Sheet

As at 30 June 2026

	<u>06/30/2026</u>	<u>12/31/2025</u>
	CHF	CHF
Assets		
Cash and cash equivalents	104,735,936	25,002,818
Due from Banks	442,947	485,128
a) due on a daily basis	137,181	166,860
- of which from affiliated Undertakings	121,118	99,949
b) other claims	305,766	318,268
- of which from affiliated Undertakings	305,766	318,268
Intangible assets	-	-
Tangible assets	9,552	11,092
Other Assets	3,921	3,921
Prepayments & accrued income	678,285	319,579
Total Assets	<u>105,870,641</u>	<u>25,822,538</u>

Balance Sheet (Continued)

As at 30 June 2026

	<u>06/30/2026</u>	<u>12/31/2025</u>
	CHF	CHF
Liabilities		
Due to Banks	42,487,338	15,072,910
a) due on a daily basis	42,487,338	15,072,910
- of which due to affiliated Undertakings	42,487,338	15,072,910
Amounts owed to Clients	45,262,930	2,250
a) due on a daily basis	45,262,930	2,250
other Liabilities	7,311,004	120,758
Accrued expenses	365,679	316,872
Provisions	32,500	19,000
Provision for general banking risks	-	-
Total Liabilities	<u>95,459,451</u>	<u>15,531,790</u>
Equity		
Subscribed Capital	10,050,000	10,050,000
Capital reserves	-	-
Revenue reserves		
a) Legal reserves	12,037	-
Results brought forward	228,711	47,696
Profit for the period	120,442	193,052
Total Liabilities and Equity	<u>105,870,641</u>	<u>25,822,538</u>

Profit and Loss Account As at 30 June 2026

	06/30/2026	06/30/2025
	CHF	CHF
Interest receivable and similar Income	44,605	1,102
Interest payable and similar charges	(43,739)	-
Fee & commission Income	841,307	405,013
Fee & commission expense	(344,968)	(5,163)
Income from financial transactions	630	1,659
Other net operating income	570,052	417,360
Gross operating Income	1,067,887	819,971
General administrative expenses		
a) Personnel expenses	(511,771)	(421,316)
<u>of which:</u>		
- wages and salaries	(441,553)	(364,044)
- social security contributions	(70,218)	(57,273)
<u>of which:</u>		
- social security contribution relating to pension	(25,951)	(20,256)
b) General and administrative expenses	(420,634)	(321,050)
Value adjustments in respect of intangible and tangible assets	(1,540)	(1,332)
Profit on ordinary activities before Tax	133,942	76,253
Tax charges on profit on ordinary activities	(13,500)	(6,250)
Profit on ordinary activities after Tax	120,442	70,023
Profit for the period	120,442	70,023