

# Report of the independent auditor to the Board of Directors on the interim financial statements as of June 23, 2025

## SunMirror A AG



Report of the independent auditor  
to the Board of Directors of  
**SunMirror A AG, Zug**

Zurich, June 25, 2025

As independent auditor, we have examined the interim financial statements (balance sheet, income statement and notes) of SunMirror A AG for the period ended June 23, 2025.

These interim financial statements are the responsibility of the board of directors. Our responsibility is to perform a limited statutory examination on these interim financial statements. We confirm that we meet the licensing and independence requirements as stipulated by Swiss law.

We conducted our examination in accordance with the Swiss Standard on the Limited Statutory Examination. This standard requires that we plan and perform a limited statutory examination to identify material misstatements in the interim financial statements. A limited statutory examination consists primarily of inquiries of company personnel and analytical procedures as well as detailed tests of company documents as considered necessary in the circumstances. However, the testing of operational processes and the internal control system, as well as inquiries and further testing procedures to detect fraud or other legal violations, are not within the scope of this examination.

Based on our limited statutory examination in accordance with Art. 729a para. 1 CO, nothing has come to our attention that causes us to believe that the interim financial statements do not comply with Swiss law and the company's articles of incorporation.

Ferax Treuhand AG

Renzo Peduzzi

*Licensed  
Audit expert*

Mujo Selimovic

*Licensed  
Audit expert*

**Enclosure:**

► Interim financial statements

**SunMirror A AG**

**Zug**

**INTERIM FINANCIAL STATEMENTS as of 23 June 2025**

**for the fiscal year      2025/26**

consists of

- Statement of financial position as of 23 June 2025
- Statement of profit and loss for one day, i.e. 23 June 2025
- Notes to the interim financial statements

INTERIM FINANCIAL STATEMENTS as of 23 June 2025  
SunMirror A AG, Zug

STATEMENT OF FINANCIAL POSITION

CHF

	Notes	<u>23 June 2025</u>
<b>ASSETS</b>		
Other current receivables	1	<u>119'788</u>
<b>Total current assets</b>		<u><b>119'788</b></u>
<b>Total assets</b>		<u><b>119'788</b></u>
<b>EQUITY AND LIABILITIES</b>		
Deferred income and accrued liabilities	2	<u>20'580</u>
<b>Total current liabilities</b>		<u><b>20'580</b></u>
<b>Total liabilities</b>		<u><b>20'580</b></u>
Share capital		119'788
<b>Accumulated losses</b>		
Loss for the period		<u>-20'580</u>
<b>Total equity</b>	3	<u><b>99'208</b></u>
<b>Total equity and liabilities</b>		<u><b>119'788</b></u>

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**STATEMENT OF PROFIT AND LOSS**

		CHF
	Notes	2025/26 (1 day)
Other operating expenses	4	-20'320
<b>Operating loss before interest and taxes (EBIT)</b>		<b>-20'320</b>
Financial expenses	5	-250
<b>Loss for the period before taxes</b>		<b>-20'570</b>
Direct taxes	6	-10
<b>Loss for the period</b>		<b>-20'580</b>

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## NOTES TO THE FINANCIAL STATEMENTS

### GENERAL INFORMATION

#### Company name, registered office and legal form

Company name and registered office:	SunMirror A AG, Zug, Switzerland
UID:	Company in formation
Legal form:	Aktiengesellschaft (AG)

### SIGNIFICANT ACCOUNTING POLICES

#### Basis of preparation

These financial statements have been prepared in accordance with the provisions of the Swiss Code of Obligations (CO), commercial accounting and financial reporting (Art. 957 ff. CO). Disclosures on the principles and accounting options applied, unless they are required by law.

The financial statements are prepared on a going concern basis at cost and are presented in Swiss francs (CHF).

#### First financial year

The company was incorporated by a publicly certified resolution on 23 June 2025. The first financial year is expected to cover the period from 23 June 2025 to 30 June 2026.

#### Interim financial statements

Purpose: These interim financial statements have been prepared as the basis for a subsequent merger with the parent company SunMirror AG, Zug, Switzerland.

Restrictions: Due to the fact that the company was newly incorporated at 23 June 2025, neither comparative information from previous periods nor deviations to previous annual financial statements are applicable.

#### Presentation of the statement of profit and loss

The statement of profit and loss is presented in accordance with the nature of expense method.

#### Currency and roundings

Individual figures in this financial statements are rounded. In tables, such commercially rounded figures may not add up exactly to the respective totals also shown in the tables.

INTERIM FINANCIAL STATEMENTS as of 23 June 2025  
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**DISCLOSURES ON ITEMS IN THE STATEMENT OF FINANCIAL POSITION AND  
THE STATEMENT OF PROFIT AND LOSS**

**1 Other current receivables**

Capital deposit account

**Total**

CHF

23 June 2025

119'788

**119'788**

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**2 Deferred income and accrued liabilities**

Accrued liabilities and short-term provisions

**Total**

CHF
23 June 2025
<u>20'580</u>
<u><b>20'580</b></u>



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**3 Total equity**

	CHF
	<u>23 June 2025</u>
<b>Share capital</b>	
Incorporation 23 June 2025	<u>119'788</u>
<b>Total Share capital</b>	<u>119'788</u>
 Number of registered shares at a nominal value of CHF 0.05 per share issued at end of period:	 2'395'755
 <b>Accumulated losses</b>	
Loss for the period	<u>-20'580</u>
<b>Total Accumulated losses</b>	<u>-20'580</u>
 <b>Total equity</b>	 <u><u>99'208</u></u>

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<b>4 Other operating expenses</b>	CHF
	2025/26
	(1 day)
Rent	-20
Insurances, duties, fees, permits	-300
Legal and tax consulting	-18'000
Auditing fees	-2'000
<b>Total</b>	<b>-20'320</b>

<b>5 Financial expenses</b>	CHF
	2025/26
	(1 day)
Bank fees	-250
<b>Total</b>	<b>-250</b>

<b>6 Direct taxes</b>	CHF
	2025/26
	(1 day)
Capital taxes	-10
<b>Total</b>	<b>-10</b>

Direct taxes are related to capital taxes. As the Company shows a loss for the reporting period, there are no expenses related to income taxes.

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**OTHER DISCLOSURES REQUIRED BY LAW**

**7 Full-time equivalents (average per year/ period)**

The number of full-time equivalents is

23 June 2025

not above 10