

Condensed Statement of Financial Position

	Audited as at 31 December 2025 EUR	Audited as at 31 December 2024 EUR
Assets		
Non Current		
Financial assets at fair value through profit and loss	1	10,251,366
Loan receivable	-	2,145,539
Notes receivables	794,307	1,084,308
Non-current assets	794,308	13,481,213
Current		
Interest receivable	24,849	135,520
Prepayments	1,566	1,596
Cash and cash equivalents	3,884,815	3,895,063
Current assets	3,911,230	4,032,179
Total assets	4,705,538	17,513,392
Equity and liabilities		
Equity		
Participating shares	928,447	19,201,749
Retain earnings/ (accumulated loss)	544,718	(4,223,502)
Total equity	1,473,165	14,978,247
Liabilities		
Current		
Borrowings	3,169,558	2,484,558
Payables and accruals	62,815	50,587
Current liabilities	3,232,373	2,535,145
Total liabilities	3,232,373	2,535,145
Total equity and liabilities	4,705,538	17,513,392
Net asset value per share	573	523

Condensed Statement of Profit and Loss and Other Comprehensive Income

	Audited For the year ended 31 December 2025 EUR	Audited For the year ended 31 December 2024 EUR
INCOME		
Net gain on investment	-	842,632
Interest income	145,075	302,180
Other income	143,807	677,703
Dividend income	17,200	-
Total income	306,082	1,822,515
EXPENSES		
Net loss on investment	66,636	-
Legal and professional fees	4,307	3,960
Management fees	43,994	158,555
Custodian fees	8,214	10,875
Investment advisory fees	1,564	6,833
Listing fees	9,537	9,322
Administration fees	2,578	2,886
License fees	1,797	3,010
Audit fees	3,499	3,951
Other expenses	20,349	26,968
Total expenses	162,475	226,360
Operating profit	143,607	1,596,155
Net reversal of impairment loss	129,231	25,991
Finance cost	(249,724)	(684,874)
Net foreign exchange gain / (loss)	218,808	(419,816)
Profit for the year before tax	241,922	517,456
Tax expense	(4,388)	-
Profit for the year after tax	237,534	517,456
Other comprehensive income:		
Items that will not be reclassified subsequently to profit or loss:	-	-
Items that will be reclassified subsequently to profit or loss:	-	-
Other comprehensive income for the year, net of tax	-	-
Total comprehensive income for the year	237,534	517,456
Earnings per share ("EPS")	87	18

Condensed Statement of Cash Flows

	Audited For the year ended 31 December 2025 EUR	Audited For the year ended 31 December 2024 EUR
Operating activities		
Profit before tax	241,922	517,456
<i>Adjustment for:</i>		
Unrealised loss/(gain) on revaluation of financial assets through profit or loss	66,636	(842,632)
Reversal of loss on loans and note receivables	(129,231)	(25,991)
Net foreign exchange loss	(218,422)	-
Finance income	(145,075)	(302,180)
Finance cost	249,724	-
Dividend income	(17,200)	-
Total adjustments	(193,568)	(1,170,803)
Changes in working capital:		
Change in other receivables	30	395
Change in payables and accruals	12,228	2,041
Total changes in working capital	12,258	2,436
Taxes paid	(4,388)	-
Net cash generated from/(used in) operating activities	56,224	(650,911)
Investing activities		
Investment in bonds and stocks	(979,615)	(1,843,636)
Disposal of bonds and stocks	11,164,344	2,857,070
Investment in derivative financial assets	-	(12,276,781)
Disposal of derivative financial liabilities	-	13,651,791
Interest receipt	206,692	213,543
Disposal of promissory note and loans receivable	2,313,826	892,211
Dividend received	17,200	-
Net cash generated from investing activities	12,722,447	3,494,198
Financing activities		
Proceeds from issue of participating shares	-	1,992,000
Redemption of participating shares	(13,742,616)	(1,121,851)
Loan payable	1,577,239	-
Interest paid	(249,724)	-
Net cash flows (used in)/generated from financing activities	(12,415,101)	870,149
Net change in cash and cash equivalents	363,570	3,713,436
Effects of foreign exchange	219,192	-
Cash and cash equivalent at the beginning of the year	1,410,505	(2,302,931)
Cash and cash equivalent at end of year	1,993,267	1,410,505
Cash and cash equivalents made up of:		
Cash at bank	3,884,815	3,895,063
Bank overdrafts	(1,891,548)	(2,484,558)
Total	1,993,267	1,410,505

Statement of Changes in Equity

	Participating shares EUR	Retained earnings/ (Accumulated losses) EUR	Total EUR
At 01 January 2025	19,201,749	(4,223,502)	14,978,247
Redemption of shares	(18,273,302)	4,530,686	(13,742,616)
Transaction with the shareholders	(18,273,302)	4,530,686	(13,742,616)
Profit for the year	-	237,534	237,534
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	237,534	237,534
At 31 December 2025	928,447	544,718	1,473,165
At 01 January 2024	18,917,201	(5,326,559)	13,590,642
Issue of shares	1,992,000	-	1,992,000
Redemption of shares	(1,707,452)	585,601	(1,121,851)
Transaction with the shareholders	284,548	585,601	870,149
Profit for the year	-	517,456	517,456
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	517,456	517,456
At 31 December 2024	19,201,749	(4,223,502)	14,978,247

- The investment objective of Warwyck Phoenix Global Invest Fund 6 ("Sub-fund 8") is to generate long-term absolute returns using a top-down and directional investment approach to identify investment opportunities and trends throughout the world, including both developed and emerging markets. Sub-fund 8 has a medium term investment horizon and is suitable for investors with high risk tolerance.
- The audited condensed financial statements for the year ended 31 December 2025 were approved by the board on 30 March 2026.
- Nexia Baker & Arenson have issued their unmodified audit opinion on the financial statement for the year 31 December 2025.
- These financial statements have been prepared in accordance with the measurement and recognition requirements of International Financial Reporting Standards and the SEM Listing Rules and using the same accounting policies as those of the audited financial statements for the year ended 31 December 2024.

By order of the board

Perigeum Capital Ltd
SEM authorised representative and sponsor
Date: 30 March 2026



Notes:

Copies of the audited condensed financial statements for the year ended 31 December 2025 are available free of charges at the registered office of Warwyck Phoenix VCC at Warwyck House, Nalletamby Road, Phoenix.

This communiqué is issued pursuant to SEM Listing Rule 11.30 and 12.14. The board of Warwyck Phoenix VCC accepts full responsibility for the accuracy of the information contained in this communiqué. The directors are not aware of any matters or circumstances arising subsequent to 31 December 2025 that require any additional disclosure or adjustment to the financial statements.