

**INDEPENDENT PUBLIC ACCOUNTANT'S CERTIFICATION**  
**REGARDING THE COLLATERAL BACKING OF wBRL TOKENS**

**As of 03.31.2026**

**Identification of the Information Subject to the Engagement**

I have been engaged to issue an accounting certification regarding the collateral backing of the wBRL tokens issued as of March 31, 2026.

This certification applies to certain factual circumstances or specific verifications, through the corroboration of accounting records and other supporting documentation. This professional engagement does not constitute an audit or a review and, therefore, the statements made by the public accountant do not represent the issuance of a professional opinion regarding the information subject to this certification.

**Responsibility of the wBRL Token Issuing Entity**

The Management of the wBRL token issuing entity are responsible for the preparation and presentation of the information examined for the purpose of issuing this accounting certification.

**Responsibility of the Independent Public Accountant**

My responsibility is to issue a certification regarding the information referred to in the first section. I conducted my engagement in accordance with the standards included in Section VI of Part Two of Technical Resolution No. 37 issued by the Argentine Federation of Professional Councils of Economic Sciences, as adopted by Resolution C.D. No. 46/2021 of the Professional Council of Economic Sciences of the Autonomous City of Buenos Aires, applicable to the issuance of certifications. The engagement consisted of applying certain procedures provided for in the aforementioned standards, which I considered necessary to issue this certification. Such standards require compliance with ethical requirements, as well as proper planning of the engagement.

The procedures detailed below were applied to the documentation supplied to me by the client. My work was based on the assumption that the information provided is accurate, complete, legitimate, and free from fraud and other illegal acts, taking into consideration its appearance and formal structure.

**Professional Work Performed**

My professional work was limited solely to comparing the information provided by the companies with the supporting documentation and evidence deemed necessary. The procedures performed are detailed below:

- To reconcile the number of wBRL tokens issued as of 03.31.2026, totaling 719,448 as reported by the issuing entity, with the issuance and burn reports of wBRL tokens available on-chain on the Ethereum, World Chain, Base, Gnosis, Polygon, and BNB Smart Chain networks, as well as with the transaction ID listings corresponding to each issuance and burn, as verified on the token's blockchain.
- To reconcile that the collateral backing of the wBRL tokens as of 03/31/2026, is deposited in a Brazilian bank account in the total amount of R\$809,597.28, as reported, with the the bank statements as of 03/31/2026, which reflect Brazilian Reais reserve corresponding to the wBRL tokens.

**Professional Statement**

Based on the procedures described above, I hereby certify that the number of wBRL tokens outstanding as of 03.31.2026 is fully backed by collateral in Brazilian Reais deposited with a financial institution in Brazil.

**Other Clarifications**

This certification has been prepared exclusively for the use of the Company's Management and for submission to whom it may concern. The information contained herein refers solely to the wBRL token. The collateral and coverage referenced are limited exclusively to the tokens mentioned above.

Autonomous City of Buenos Aires, 05/18/2026



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