

CERTIFICATION

The undersigned external auditor of NexBridge Digital Financial Solutions SA de CV (CNAD Registration Number: EAD-0005), certifies that, based on the documentation examination, account data, and records submitted by the Company or which we independently accessed through read-only access to the Custodian Bank Accounts, Brokerage Accounts and Operating Account as of January 31st, 2026, it appears that:

1. The Company is a digital product issuer, incorporated on 08/25/2023, in San Salvador and duly registered in the CNAD Issuer Registry on September 12, 2024, with approval letter No. CNAD-CD-216-2024 and registration number EAD-0005.
2. The Company has issued the digital assets USTBL (ticker symbol: \$USTBL), registered and approved by the National Digital Assets Commission under number AD-00004. The Underlying assets are US Treasury Bond ETF (ISIN code IE00BGSF1X88).
3. The balance of assets and obligations outstanding from the issue described above are summarized below:

USTBL tokens and price	Value
USTBL tokens in circulation	30,607,332.46
Token NAV (USD)	1.0441

Portfolio NAV calculation	Nominal	Price to USD	Value in USD
Acciones ETF	264,651.00	119.20	31,546,399.20
USD	156,020.66	1.00	156,020.66
USDT	265,549.84	1.00000	265,549.84
USDC	100.00	1.00000	100.00
Portfolio market value			31,968,069.70
Accrued fees			(9,487.52)
Total NAV			31,958,582.18

USTBL token balances	Circulating supply	Inventory of tokens
Opening balances	30,602,151	169,397,849
Capital raise	-	-
Subscriptions	5,181	(5,181)
Redemptions	-	-
Others	-	-
Total movements	5,181	(5,181)
Closing balances	30,607,332	169,392,668

USTBL underlying assets balances	Capital Union Bank (Custodian bank)			Exchange wallet USDT	Issuer (Self custody)	
	ETF shares	USD	USDT		USDT	USDC
Opening balances	264,651	156,632	-	87,731	172,414	100
Capital raise	-	-	-	-	-	-
Subscription	-	-	-	5,300	104	-
Redemptions	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Net transfers	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Disinvestments	-	-	-	-	-	-
Net investments	-	-	-	-	-	-
Others	-	(611)	-	-	-	-
Total movements	-	(611)	-	5,300	104	-
Closing balances	264,651	156,021	-	93,031	172,519	100

This certification is solely for the use and information of NexBridge Digital Financial Solutions S.A. de C.V. related to the balances of the public offering of the USTBL digital asset.

This document is issued in the city of San Salvador, on the four day of March, two thousand twenty-six.

GT Auditoria, S.A. de C.V.
External Auditors
Auditor Registration Number 5975

Samuel Antonio Guillén Herrera
Audit Partner

