

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 February 28th, 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	30,590,435.46
Token NAV (USD)	1.0465

Portfolio NAV calculation	Nominal	Price to USD	Value in USD
ETF Shares	264,651.00	119.50000	31,625,794.50
USD	146,533.14	1.00000	146,533.14
USDT	247,894.23	1.00000	247,894.23
USDC	100.00	1.00000	100.00
Portfolio market value			32,020,321.87
Accrued fees			(8,590.41)
Total NAV			32,011,731.46

USTBL token balances	Circulating supply	Inventory of tokens
Opening balances	30,607,332	169,392,668
Capital raise	-	-
Subscriptions	103	(103)
Redemptions	(17,000)	17,000
Others	-	-
Total movements	(16,897)	16,897
Closing balances	30,590,435	169,409,565

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	156,021	-	93,031	172,519	100
Capital raise	-	-	-	-	-	-
Subscription	-	-	-	107	-	-
Redemptions	-	-	-	(17,763)	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Net transfers	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Disinvestments	-	-	-	-	-	-
Net investments	-	-	-	-	-	-
Others	-	(9,488)	-	-	-	-
Total movements	-	(9,488)	-	(17,655)	-	-
Closing balances	264,651	146,533	-	75,375	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 eighteenth 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

