



Reassure Alliance Ltd
Trust Company Complex
Ajeltake Road, Ajeltake Island
Majuro
Marshall Islands MH96960

December 24, 2025

LEGAL ASSURANCE REPORT

We have been engaged by your esteemed company, Reassure Alliance Ltd (the "Company"), to carry out a non-statutory legal assurance engagement in relation to certain financial figures of the Company, as provided to us by Management, as of a reference date agreed between the parties, being 24 December 2025 (the "*Financial Figures*"), as set out in Annex I and enclosed to this report.

This engagement has been undertaken for the purpose of providing limited comfort to the Company in connection with disclosures made by the Company to identified external stakeholders regarding its disclosed financial capacity in the context of its business operations, including, *inter alia*, its hardware acquisition activities and related commercial programs.

This report is addressed exclusively to the Company and is provided solely for the purposes described herein. It may be shared by the Company with identified external stakeholders for informational purposes only, but it may not be relied upon by any third party for any purpose whatsoever. LexLoom Legal FZ LLE accepts no responsibility or liability to any person other than the Company in connection with this report.

Management's Responsibility for the Financial Figures

Management is responsible for the preparation and fair presentation of the Financial Figures and for ensuring that such Financial Figures are free from material misstatement, whether due to fraud or error.

Management is further responsible for the completeness, accuracy and consistency of all information, documentation and representations provided to us in connection with this engagement.



Independence and Professional Standards

We have complied with the independence and ethical requirements applicable to legal professionals under applicable laws and regulations of the United Arab Emirates, as well as internationally recognized professional conduct standards, including the International Bar Association's International Principles on Conduct for the Legal Profession.

LexLoom Legal FZ LLE, a legal consultancy firm established in the Emirate of Fujairah, United Arab Emirates ("LexLoom"), acts as legal and tax advisor in connection with this engagement.

This engagement is non-statutory in nature and does not constitute a statutory audit, financial review or accounting engagement, nor does it involve the performance of procedures in accordance with International Standards on Auditing or equivalent accounting standards.

Our firm maintains internal quality control policies and procedures designed to ensure compliance with applicable ethical requirements, professional standards and legal obligations.

This engagement does not constitute an assurance engagement, whether reasonable or limited, and no opinion or assurance of any kind is provided.

Our Responsibility

Our responsibility is to review the Financial Figures, the supporting documentation made available by Management, and the information relating to the Company's business operations, and to express a conclusion based on such review.

In performing this review, we assessed whether the Financial Figures are internally consistent, supported by appropriate documentary evidence, and coherent with the Company's stated business operations as described by Management.

The procedures performed included, *inter alia*:

- obtaining an understanding of the Company's business operations and governance framework relevant to the Financial Figures
- conducting inquiries with Management regarding the information and explanations underlying the Financial Figures
- obtaining and reviewing documentary confirmations and account statements issued by third-party regulated virtual asset exchanges providing custody and exchange services to the Company, for the purpose of corroborating the existence of the digital assets disclosed in the Financial Figures, without extending our review to, or expressing any opinion on, the underlying systems, controls, governance, or operations of such exchanges. We do



not express any opinion on the solvency, regulatory status, compliance, governance or operational soundness of any third-party service provider.

- assessing whether the disclosures included in the Financial Figures are internally consistent with the information and explanations provided to us.

Conclusion

In our opinion, based solely on the procedures described above and the information made available to us, the Financial Figures are presented, in all material respects, in a manner consistent with the supporting documentation provided and reflect that, as of 24 December 2025, the Company disclosed assets exceeding its disclosed liabilities and that such disclosure is coherent with the documentation reviewed and the Company's stated business operations.

Emphasis of Matter

Without modifying our conclusion, we draw attention to the following:

The Financial Figures reflect a single point in time, namely 24 December 2025. No procedures have been performed and no assurance is provided in respect of balances, transactions or events occurring before or after this date.

The Company's operations include commercial programs and technology-enabled processes.

Certain aspects of such operations rely on automated or third-party infrastructure. We have not reviewed, audited or tested any underlying code, smart contracts, technological systems or cybersecurity controls.

Accordingly, this engagement does not provide any assurance regarding the ongoing operational performance, technological reliability, cybersecurity resilience or future availability of any system, platform or third-party service relied upon by the Company.

Our conclusion is not modified in respect of these matters.

Basis of Preparation

Without modifying our conclusion, we draw attention to the fact that the Financial Figures have been prepared by Management for transparency and disclosure purposes only. As such, the Financial Figures may not be suitable for any other purpose.

The Financial Figures reviewed for the purposes of this engagement are those prepared by Management and set out in Annex I to this report.

Scope Limitations



LexLoom Legal & Tax

Our conclusion is strictly limited to the Financial Figures as of 24 December 2025 and to the procedures expressly described in this report. No assurance of any kind is provided in respect of any other financial or non-financial information, periods or activities of the Company.


Federico Maionchi
Managing Partner
LexLoom Legal FZ LLE





ANNEX I

MANAGEMENT FINANCIAL FIGURES

(by Reassure Alliance LTD)

This report includes financial information for and in respect of Reassure Alliance Ltd. This report does not represent the financial statements of the Company but discloses financial information extracted from its accounting records.

The assets owned by the Company are considered to be reserves intended to support the Company's hardware acquisition activities and related business operations.

Key financial figures as of 24 December 2025 and its comparative are:

FINANCIAL FIGURES	24 December 2025			
Currency	Total Assets USDT	Correspondent Total Assets USD	Total Liabilities	Equity
Reassure Alliance LTD	25,592,102	25,586,145.67	0	50,000

The above-mentioned funds are held across accounts, including digital asset accounts, opened in the name of Reassure Alliance LTD with third-party service providers, regulated virtual asset exchanges, as reflected in the account statements and confirmations made available by Management.

