GENESIS COLLATERAL HOUSE COMPANY

OPENING STATEMENT OF AFFAIRS

As of February 2, 2026

Expressed in United States Dollars (USD)

COMPANY INFORMATION

Registered Name: Genesis Collateral House Company

Incorporation: North Carolina, United States of America

Registration Number: 3214399

Date of Incorporation: February 02, 2026

Registered Office: 10390 Ashton Ave, Los Angeles 900, California, Unites States of America

Principal Place of Business: 17 - 25 Via Ingegno, 84087 Sarno, (SA), Italy

NATURE OF BUSINESS

The Company is engaged in the custodial holding of bank assets, cash and cash equivalents, and precious metals as collateral in support of the Genesis Family Trust bond program. The Company further undertakes the management, administration, and delivery of financial services on behalf of the AVIS umbrella corporate group in accordance with applicable regulatory and fiduciary requirements.

The Company acts as Collateral Agent, Security Trustee, and Collateral Manager for the Genesis Green Note Issuing Program. The Company holds a first-ranking fixed charge over a comprehensive collateral package including Certificates of Deposit, allocated physical gold, and project assets pledged by AVIS Global Green Energy Fund Limited to secure obligations under the Genesis Green Note Issuing Program. The Company provides collateral management, monitoring, valuation, reporting, and enforcement services on behalf of Noteholders.

DIRECTORS AND OFFICERS

Position	Name
President	Helmut Koenig
Vice President	Alfred Schedler
Treasurer	Eugen Anca
Secretary	Helmut Koenig

SHAREHOLDER

Monkey Rock Group Inc. – 100% ownership
1,000,000 ordinary shares of USD 10.00 each

AUDITORS: **Independent Auditor**

In accordance with the applicable provisions of the North Carolina Business Corporation Act, the Company intends to appoint an independent certified public accountant to audit its financial statements. As of the balance sheet date, no independent auditor has been formally appointed. The appointment is in process and is expected to be completed in the ordinary course of business.

Table of Contents

This statement of affairs is expressed in United States Dollars (USD)

1. Responsibilities of Management and Those Charged with Governance for the Statement of affairs as of 02 February 2026

The Directors are required under the North Carolina Business Corporation Act (Chapter 55 of the North Carolina General Statutes) to maintain accurate and complete accounting records and are responsible for the integrity, accuracy, and completeness of the Statement of Affairs and related financial information included in this report.

It is the Directors' responsibility to ensure that the Statement of Affairs fairly presents, in all material respects, the financial position of the Company as of February 02, 2026, and reflects the Company's financial condition in accordance with International Financial Reporting Standards (IFRS), as issued by the International Accounting Standards Board (IASB).

The Directors are further responsible for establishing and maintaining adequate internal controls, safeguarding corporate assets, preventing and detecting fraud and error, and ensuring compliance with applicable corporate, financial reporting, and regulatory requirements.

The statement of affairs is prepared with the aim of complying fully with International Financial Reporting Standards (IFRSs) as issued by the International Accounting Standards Board (IASB), which includes standards and interpretations approved by the IASB and Standing Interpretations Committee (SIC) interpretations issued under previous constitutions.
The Directors have assessed the ability of the Company to continue operating as a going concern and believe that the preparation of the statement of affairs on a going concern basis is appropriate.

In light of the current financial position, the Directors are satisfied that the Company is a going concern and have adopted the going concern basis in preparing the opening statement of affairs.

The statement of affairs and the related notes set out on pages 9 to 11, which have been prepared on the going concern basis, were approved by the Board of Directors and were signed on their behalf by:

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Helmut Koenig

2. Statement of accounting policies

Agreement Summary), insofar as they relate to collateral assets held under the Collateral Management Agreement)

GENERAL INFORMATION

The GENESIS Collateral House Company is a Special Purpose Vehicle company limited by shares, registered in North Carolina. The company was incorporated on 17 January 2026. The principal activities of the company are the provision of Managing and trading the GENESIS Family Trust Bond and the holding and managing of the collateral in form of Cash, Cash equivalent, physical gold collateral and other financial services for the AVIS Umbrella development and construction at global scale. The address of its registered office and principal place of business is Bank Center, Budapest, Szabadság tér 7, 1054 Hungary.
The Company is registered under registration number: 226012036686.

1 BASIS OF PREPARATION

1.1 Statement of compliance

The financial statements as at February 02, 2026 have been prepared in accordance with applicable International Financial Reporting Standards (IFRS) and the International Financial Reporting Interpretations Committee (IFRIC) interpretations promulgated by International Accounting Standards Board (IASB) which include standards and interpretations approved by the IASB, International Accounting Standards (IAS) as well as Standing Interpretations Committee (SIC) and other relevant statutory requirements.

1.2 Functional and presentation currency

The financial statements of the Company are presented in United States dollars (USD), which is the Company's functional currency as at the reporting date. All information presented has been rounded off to the nearest dollar.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Taxation

The Company recognizes and accounts for its tax obligations in accordance with applicable income tax, withholding tax, stamp duty, value added tax and any other relevant tax laws and regulations in all jurisdictions in which it is subject to tax, including North Carolina and any jurisdiction of residence of its shareholders (including, without limitation, Irish tax resident shareholders), in each case to the extent such laws apply to the Company. The Company shall maintain appropriate tax records and make all reasonably required filings, elections and registrations in a timely manner, having due regard to the overall tax efficiency of the structure, provided that no filing or election shall be made that is reasonably likely to be materially prejudicial to any shareholder without prior consultation with such affected shareholder(s). Each shareholder shall provide, on a timely basis and in form and substance reasonably satisfactory to the Company, such tax forms, residency certificates, beneficial ownership confirmations, declarations, information and documentation as the Company may reasonably request in order to comply with applicable tax laws, to obtain available exemptions, reductions or refunds and to support the intended tax characterization of the Company, its financing arrangements and any share pledges or asset custody arrangements. The Company and the shareholders shall cooperate in good faith to ensure, to the extent legally permissible, that (i) the tax characterization of the Company and of instruments issued or obligations incurred by it is applied consistently across all relevant jurisdictions, (ii) any available treaty reliefs, exemptions or reduced withholding tax rates are validly claimed and properly documented, and (iii) any tax audits or enquiries affecting the Company or its shareholders in respect of their investment in the Company are responded to consistently and in a coordinated manner, subject always to applicable law and confidentiality obligations.

2.2 Financial Instruments: Financial assets and liabilities financial assets classification

GENESIS Collateral House Company has classified its financial assets into cash and cash equivalents.

Cash and cash equivalents

Cash and cash equivalents include cash and balances held with the Bank.

3. Financial liabilities

A financial liability is derecognized when the obligation under the liability is discharged, cancelled or expires. Where an existing financial liability is replaced by another from the same lender on substantially different terms or the terms of the existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability. The difference between the carrying value of the original financial liability and the consideration paid is recognized in profit or loss.

4. STATEMENT OF FINANCIAL POSITION

As of February 2, 2026 (in USD)

ASSETS

Description	Amount (USD)
Current Assets	
Cash and cash equivalents – Unrestricted **(Note 1)**	10,000,000.00
TOTAL ASSETS	**10,000,000.00**

EQUITY AND LIABILITIES

Description	Amount (USD)
Equity	
Share Capital **(Note 2)**	10,000,000.00
Retained Earnings	0.00
Total Equity	**10,000,000.00**
Liabilities	
Current Liabilities	0.00
Non-Current Liabilities	0.00
Total Liabilities	**0.00**
TOTAL EQUITY AND LIABILITIES	**10,000,000.00**

Comprehensive Collateral Package Held as Security (Off-Balance Sheet):

The collateral securing the Genesis Green Note Issuing Program comprises multiple asset categories.

Current CD Collateral Value USD 27,007,278,673.77 (Principal + Accrued Interest– (Notes 3, 4)

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Helmut Koenig, Director

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Eugen Arica, Treasurer

5. NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 – Cash and Cash Equivalents (Unrestricted)

Bank	Currency	Amount (USD)
HSBC	USD	10,000,000.00
Total		**10,000,000.00**

Source: Share capital contribution from Monkey Rock Group Inc., received February 2, 2026.

Nature: This represents unrestricted operating capital held with HSBC, a Tier-1 international bank. The funds are available on demand for:

- Corporate operations and administrative expenses
- Collateral management activities
- Professional fees (legal, audit, insurance)
- Fulfillment of duties as Collateral Agent, Security Trustee, and Collateral Manager

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NOTE 2 – Share Capital

Authorized: 1,000,000 ordinary shares of USD 10.00 each

Issued and Fully Paid: 1,000,000 ordinary shares of USD 10.00 each

Total Share Capital: USD 10,000,000.00

Shareholder: Monkey Rock Group Inc. (100%)

Date of Issue: February 2, 2026

Consideration: Cash

Purpose: Operating capital for collateral agent, security trustee, and collateral management functions including management of the comprehensive collateral package (CDs, gold, project assets, and financial instruments).

NOTE 3 – Comprehensive Collateral Package Held as Security (Off-Balance Sheet)

Nature of Arrangement

The Company acts as Collateral Agent and Security Trustee for the Genesis Green Note Issuing Program. The Company holds a **first-ranking fixed charge** over a comprehensive collateral package pledged by AVIS Global Green Energy Fund Limited (the "Pledgor") pursuant to a Collateral Assignment and Management Agreement dated February 2, 2026.

Key Characteristics:

- **Legal Structure:** First-ranking fixed charge under Irish law
- **Beneficial Ownership:** Remains with the Pledgor (AVIS Global Green Energy Fund Limited)
- **Company's Role:** Fiduciary/agent holding security interest for benefit of Noteholders
- **Purpose:** Secure obligations under Genesis Green Note Issuing Program

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Accounting Treatment

The pledged collateral is NOT recorded as assets on the Company's balance sheet.

Rationale:

1. The Company has **no beneficial ownership** of the collateral
2. The Pledgor retains full ownership rights
3. The Company holds only a security interest (charge), not title
4. The Company acts in a fiduciary capacity for Noteholders

IFRS Compliance: Under IFRS, assets held in a fiduciary capacity without beneficial ownership are not recognized on the fiduciary's balance sheet. Full disclosure is provided in these notes.

2.3 Complete Collateral Package – Summary

The collateral securing the Genesis Green Note Issuing Program comprises multiple asset categories:

Collateral Type	Description	Status as of Feb 2, 2026
Certificates of Deposit	Cash-backed CDs issued by HSBC México	Pledged; USD 27,007,278,673.77 current value
Allocated Physical Gold	LBMA Good Delivery bars held with Tier-1 custodians	Reserved for allocation
Project Assets & Equipment	Industrial equipment, machinery and infrastructure	Reserved for pledge
Financial Assets	Cash, cash equivalents, US Treasuries in collateral accounts	Reserved

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2.4 Certificates of Deposit – Current Pledged Collateral

Summary Information

Item	Details
Domestic ISIN	MX4042804066
CUSIP	TBA
Issuing Bank	HSBC México, S.A., Institución de Banca Múltiple, Grupo Financiero HSBC
Security Type	Cash-Backed Certificates of Deposit (Fixed Rate Deposit Notes)
Currency	USD
Number of Tranches	5
Issue Date	September 17, 2017

Item	Details
Maturity Date	October 12, 2027
Custodian	HSBC México
Beneficial Owner	AVIS Global Green Energy Fund Limited
Collateral Agent	Genesis Collateral House Company

Individual CD Tranches

Serial Number	Principal/Nominal Value (USD)
489	3,480,640,705.00
502	4,731,460,985.00
505	3,654,796,142.05
513	4,059,622,285.28
522	3,799,431,226.42
TOTAL PRINCIPAL	**19,725,951,343.75**

Collateral Valuation

Component	Amount (USD)	Description
Total Principal (5 tranches)	19,725,951,343.75	Face value of CDs
Accrued Interest (September 11, 20217 to Feb 2, 2026)	7,281,327,330.02	Unpaid accrued interest
Total Current CD Collateral Value	**27,007,278,673.77**	**Principal + Accrued Interest**

- Represents cash value (convertible to cash upon payment or liquidation)
- Forms an integral part of the security package
- Is subject to the Company's first-ranking fixed charge
- Convertible to cash upon sale, redemption or hypotecation

2.5 Allocated Physical Gold Collateral (Reserved)

Gold Collateral Description

The Genesis Green Note Programme contemplates allocated physical gold as part of the comprehensive collateral package.

Specifications:

- **Type:** LBMA Good Delivery bars from reputable LBMA-accredited refiners
- **Standard size:** 12.5 kg bars (example: Johnson Matthey hallmark)
- **Vintage requirement:** Minimum manufacturing vintage of 5 years at time of allocation
- **Holding basis:** Allocated, non-rehypothecated basis
- **Serial identification:** Each bar identifiable by unique serial number

Custody Arrangements:

- **Primary Custodians:** UBS (Switzerland) and HSBC (United Kingdom)
- **Facility type:** LBMA-approved institutional-grade secured vaulting facilities
- **Additional custodians:** Other custodians of comparable standing as may be approved under Security Agreement

Legal Title and Security:

- Title to gold bars is vested in, or pledged in favour of, Genesis Collateral House Company in its capacity as Collateral Agent
- Security interest granted for benefit of Noteholders pursuant to Security Agreement and related custodian acknowledgments
- No security interests may be created over Gold Collateral except as permitted under Security Agreement

Status as of February 2, 2026:

- Gold collateral is **reserved for allocation** to the Programme
- Specific allocations will be made in connection with Note issuances
- Gold holdings will be documented in quarterly collateral reports with bar lists showing serial numbers

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2.6 Project Assets and Equipment (Reserved for Pledge)

Project Assets Description

The Genesis Green Note Programme includes project assets and equipment as part of the collateral package to support eligible green projects financed under the Programme.

Categories of Project Assets:

1. VORTEX Contactless Milling Systems

- **Description:** Industrial contactless milling units that process waste into micron- and nano-scale powders
- **Technology:** Core technology with no tool wear, low maintenance, processes mixed/contaminated waste
- **Application:** Deployed across AVIS Umbrella waste and industrial facilities globally
- **Associated assets:** Processing lines, control systems, and related site infrastructure

2. Waste Facility Division Assets

- **Description:** Large-scale waste processing facilities housing parallel VORTEX units with robotic pre-sorting and post-milling sorting
- **Capacity:** Up to 20,000,000 metric tonnes annually per facility
- **Location:** AVIS Umbrella green industrial parks (South America and other jurisdictions)
- **Components:** Hundreds of VORTEX units, robotic systems, infrastructure and fixtures

3. Test & Validation Facility

- **Location:** Sarno, Italy
- **Function:** R&D and certification hub for VORTEX milling parameters, nano-powder testing, material qualification
- **Assets:** Testing equipment, validation systems, laboratory infrastructure

4. 3D Printing & Advanced Manufacturing Assets

- **Description:** Additive manufacturing infrastructure transforming nano powders into structural components

- **Components:** Industrial printer heads, floating manufacturing platform, associated equipment
- **Application:** Production of components for various industrial applications

Security Structure:

To the extent owned by the Issuer or pledgor entities, the Issuer will procure that such pledgor entity will grant a security interest over Project Assets in favour of Genesis Collateral House Company, as Collateral Agent, for the benefit of Noteholders.

Status as of February 2, 2026:

- Project assets are **reserved for pledge** to the Programme
- Specific pledges will be executed and perfected in connection with Note issuances
- Project asset valuations and pledged equipment lists will be documented in collateral schedules

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2.7 Financial Assets (Reserved)

Additional financial collateral may include:

- **US Treasury securities:** Eligible highly liquid instruments
- **Cash and cash equivalents:** Credited to designated Collateral Accounts
- **Other eligible liquid instruments:** As approved under Security Agreement

These assets will be credited to collateral accounts established for the benefit of the Collateral Agent on behalf of Noteholders, with first-priority security interests granted pursuant to the Security Agreement.

2.8 Security Interest and Control - Current CD Collateral

Grant of Security:

First-ranking fixed charge over all CDs, including principal and all accrued interest, granted to the Company for benefit of Noteholders (Secured Parties).

Perfection Mechanisms:

1. **Account Control Agreements** – Tri-party agreements between pledgor and pledgee
2. **Registry Notation** – Charge noted on CD
3. **UCC-1 Filings** – Filed in applicable jurisdictions
4. **Power of Attorney** – Irrevocable power granted to Company for perfection activities

Control Rights:

- Exclusive authority over collateral management
- Accounts blocked; no withdrawals without Company consent
- Direct receipt of custodian reports
- Authority to issue instructions to HSBC México

Enforcement Rights (upon Event of Default):

- Take possession of collateral
- Instruct custodian to liquidate
- Sell collateral (public or private sale)
- Collect proceeds directly
- No third-party consent required

2.9 Bond Program Coverage

Current Coverage (CDs Only):

Item	Amount (USD)
Authorized Note Issuance	5,000,000,000.00
Current Pledged CD Collateral	27,007,278,673.77

Comprehensive Collateral Framework:

The Genesis Green Note Programme contemplates collateral levels that will at all times equal or exceed the outstanding principal amount of Notes plus accrued interest. Insurance coverage is expected to provide protection in an amount not less than 100%-120% of outstanding principal plus accrued interest.

Minimum Coverage Requirements:

- Minimum: 100%
- Enhanced coverage target: 120%
- Cure Level (if breached): 105% within 10 Business Days

Further Collateral Allocations:

As Notes are issued under the Programme, the comprehensive collateral package will be enhanced through:

- Allocation of physical gold bars (with bar lists and serial numbers)
- Pledge of specific project assets (with equipment schedules and valuations)
- Addition of financial assets to collateral accounts
- Continuous mark-to-market monitoring to maintain required coverage ratios

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2.10 Collateral Management

Obligations:

- Monthly mark-to-market valuations of all collateral types
- Track principal and accrued interest on CDs
- Monitor gold prices and allocated bar holdings (when allocated)
- Value project assets based on fair value assessments
- Calculate and monitor comprehensive coverage ratios
- Quarterly reporting to Trust and Noteholders with detailed collateral schedules
- Coordinate with multiple custodians (HSBC México for CDs, UBS/HSBC UK for gold)
- Enforce security interest upon Event of Default

2.11 Collateral Valuation Methodologies

Certificates of Deposit:

- Face value plus accrued interest
- Monthly recalculation

Allocated Physical Gold:

- Current market price per troy ounce × total allocated ounces
- Daily mark-to-market using LBMA Gold Price
- Haircut may be applied per Security Agreement terms

Project Assets:

- Fair value per IFRS
- Independent valuation for major equipment and facilities
- Periodic revaluation (annually or as required)

Financial Assets:

- Cash: Face amount
- US Treasuries: Market value
- Other instruments: Fair value per IFRS

2.12 Insurance Coverage

The collateral package benefits from insurance, covering:

- Physical loss of collateral
- Custodian failure or insolvency
- Political and sovereign risk
- Fraud, misappropriation, or conversion
- Force majeure events
- Inaccessibility or impairment of collateral

The insurance shall provide coverage in an amount not less than 100%-120% of outstanding principal plus accrued interest, with the Security Trustee/Collateral Agent named as loss payee.

2.13 Release and Substitution Conditions

The pledged collateral may only be released or substituted in accordance with the Security Agreement:

Full Release Conditions:

- Full repayment of all outstanding Notes
- Termination of Genesis Green Note Issuing Program
- Satisfaction of all Secured Obligations

Partial Release Conditions:

- Pro-rata release with Note principal reductions
- Compliance with minimum coverage requirements after release
- Company approval as Collateral Agent

Substitution:

- Substitute collateral must be of equivalent or superior quality
- Must maintain required coverage ratios
- Subject to Company evaluation and approval

Restrictions:

The pledged collateral:

- Is pledged exclusively for benefit of Noteholders
- Cannot be used for Company's own operations or obligations
- Is subject to non-rehypothecation provisions (except as specifically permitted for gold under secured trading arrangements)
- Can only be released in accordance with Security Agreement
- Remains under Company's control as Collateral Agent

NOTE 4 – Financial Instruments

Classification

On-Balance Sheet:

- Cash and cash equivalents: Measured at amortized cost – USD 10,000,000.00

Off-Balance Sheet:

- Comprehensive collateral package (held in fiduciary capacity):
    - CD Collateral: USD 27,007,278,673.77 (current pledged amount)
    - Gold Collateral: Reserved for allocation
    - Project Assets: Reserved for pledge
    - Financial Assets: Reserved
- Not recognized as Company assets (no beneficial ownership)
- Disclosed for transparency regarding fiduciary responsibilities

Fair Value

Cash and cash equivalents: Carrying value approximates fair value (demand deposits).

Off-balance sheet collateral: Valued per methodologies described in Note 3, lit. 2.11; recalculated monthly.

NOTE 5 – Related Party Transactions

5.1 Related Parties

1. **Monkey Rock Group Inc.** – 100% shareholder
2. **AVIS Global Green Energy Fund Limited** – Pledgor of collateral (not a shareholder)
3. **Genesis Family Trust** – Beneficiary of collateral security

5.2 Transactions

Share Capital (Monkey Rock Group Inc.):

- Date: February 2, 2026
- Amount: USD 10,000,000.00 (cash)
- Terms: 10,000,000 shares at USD 1.00 per share

Comprehensive Collateral Pledge Arrangement (AVIS Global Green Energy Fund Limited):

- Date: February 2, 2026
- Agreement: Collateral Assignment and Management Agreement
- Transaction: AGGEF pledged and committed to pledge comprehensive collateral package to the Company as Collateral Agent
- Structure: First-ranking fixed charge under Irish law; AGGEF retains beneficial ownership; Company holds security interest for benefit of Noteholders

- **Current pledged collateral:** USD 27,007,278,673.77 (5 CD tranches)
- **Reserved collateral categories:**
  - Allocated physical gold (LBMA Good Delivery bars)
  - Project assets and equipment (VORTEX systems and related infrastructure)
  - Financial assets (cash, US Treasuries, other eligible instruments)
- Purpose: Secure obligations under Genesis Green Note Issuing Program
- Beneficiaries: Secured Parties (Noteholders)
- Accounting treatment: Off-balance sheet; disclosed in Note 2

Collateral Management Fee (AVIS Global Green Energy Fund Limited):

- Fee: 0.10% per annum on average Market Value of pledged collateral
- Payment: Quarterly in arrears
- Estimated Annual: USD 27,007,279+ (will increase as additional collateral is pledged)

5.3 Terms

All transactions are on arm's length commercial terms. The Board confirmed commercial fairness on February 2, 2026.

Note 6 – Contingent Liabilities and Commitments

6.1 Fiduciary Obligations

As Collateral Agent and Security Trustee, the Company has fiduciary duties to Noteholders including monitoring, valuation, reporting, perfection maintenance, and enforcement across multiple collateral types (CDs, gold, project assets, financial instruments).

6.2 Indemnification

The Company may be liable for gross negligence, willful misconduct, or bad faith, but not for market fluctuations, Pledgor failures, or events beyond reasonable control.

Insurance: Professional indemnity insurance maintained.

6.3 Limited Recourse

Noteholder recourse is limited to the comprehensive collateral package. The Company does not guarantee Notes or pledge its own assets.

6.4 Future Collateral Management Commitments

The Company is committed to:

- Managing allocation and custody of physical gold when allocated
- Coordinating with multiple custodians (HSBC México, UBS, HSBC UK, and others)
- Perfecting security interests over project assets as they are pledged
- Maintaining comprehensive collateral reporting across all asset types
- Monitoring market prices for gold and conducting periodic valuations of project assets

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NOTE 7 – Subsequent Events

Management evaluated subsequent events through the date of approval. No material events require adjustment or disclosure beyond those stated.

Note: Interest continues to accrue on CDs after February 2, 2026, increasing collateral value. Additional collateral (gold, project assets, financial instruments) will be allocated and pledged in connection with Note issuances under the Programme.

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6. STATEMENT OF ACCOUNTING POLICIES

Basis of Preparation

Compliance: These financial statements are prepared in accordance with International Financial Reporting Standards (IFRS) as issued by the IASB.

Currency: United States Dollars (USD), rounded to the nearest dollar.

Going Concern: The Directors have assessed going concern and determined it appropriate based on USD 10M operating capital and anticipated fee income of USD 27M+ annually.

Significant Accounting Policies

Cash and Cash Equivalents: Measured at amortized cost; represents demand deposits.

Collateral Held in Fiduciary Capacity: Not recognized on balance sheet due to lack of beneficial ownership. Disclosed in notes for transparency. Includes multiple asset types (CDs, gold, project assets, financial instruments).

Revenue Recognition: Collateral management fees recognized quarterly as services performed, calculated on average Market Value of all pledged collateral.

Financial Instruments: Measured at amortized cost when held to collect contractual cash flows.

Dr. Harris M. Kovoor

Group Accountant

7. RESPONSIBILITIES OF MANAGEMENT

The Directors are responsible under North Carolina Business Corporation Act (Chapter 55) for:

- Maintaining accurate accounting records
- Integrity and completeness of this Statement of Affairs
- Fair presentation in accordance with IFRS
- Establishing adequate internal controls
- Safeguarding corporate assets
- Preventing and detecting fraud
- Proper management of comprehensive collateral package held in fiduciary capacity

The Directors confirm this Statement of Affairs fairly presents the financial position as of February 2, 2026 in accordance with IFRS and represents the Company's financial condition accurately.

8. DIRECTORS' APPROVAL

The Statement of Affairs and related notes were approved by the Board of Directors on February 2, 2026.

Signed on behalf of the Board:

Place of Execution: Dubai, Date: 02 February 2026

Signed on behalf of the Board:

Place of Execution: Dubai

Date: 02 February 2026

Helmut Koenig

Director

Eugen Anca

Financial Director

Acknowledgment

For AVIS Global Green Energy Fund Limited:

Helmut Koenig, Authorized Director

Jairo Restrepo Chavez, Authorized Director

Alfred Schedler Authorized Director

9. INDEPENDENT AUDITOR'S REPORT ANNEX

To the Shareholders of Genesis Collateral House Company

Independent Auditor

In accordance with the applicable provisions of the North Carolina Business Corporation Act, the Company intends to appoint an independent certified public accountant to audit its financial statements. As of the balance sheet date, no independent auditor has been formally appointed. The appointment is in process and is expected to be completed in the ordinary course of business.

END OF OPENING STATEMENT OF AFFAIRS

Document Control:

- **Version:** Final for Execution
- **Date Prepared:** February 4, 2026
- **Approved By:** Board of Directors
- **Execution Date:** February 2, 2026

This Opening Statement of Affairs consists of 20 pages and accurately reflects the financial position of Genesis Collateral House Company as of February 2, 2026, including disclosure of the comprehensive collateral package comprising Certificates of Deposit (USD 27,007,278,673.77 current value), allocated physical gold reserves, project assets and equipment, and financial instruments held in fiduciary capacity for the benefit of Noteholders under the Genesis Green Note Issuing Programme.
