

**Collectis S.A.**  
**PFIC Annual Information Statement**  
**For the year ended December 31, 2025**

- (1) This information statement applies to the taxable year of Collectis S.A., beginning on January 1, 2025 and ending on December 31, 2025.
- (2) The company’s earnings for the taxable year specified in paragraph (1) are as follows:

Ordinary Earnings:	None
Net Capital Gain:	None

A table calculating Earnings Per Share (“EPS”), taking into account changes to total shares outstanding throughout the taxable year specified in paragraph (1), is provided below to facilitate the calculation of your pro-rata share of the ordinary earnings and net capital gain for the year. Compute your pro-rata share of the earnings for each period, multiplying the EPS calculated for each period and income classification (ordinary vs capital) with the number of shares you held at the end of the day on the specified date. Once your pro-rata share of earnings by income type is calculated for each of the 12 periods, add them up (by income type) to obtain your total pro-rata share of ordinary earnings and net capital gain for the year.

PERIOD ENDING						
Amounts in \$	1/31/2025	2/28/2025	3/31/2025	4/30/2025	5/31/2025	6/30/2025
Earnings Prorated by period	NONE	NONE	NONE	NONE	NONE	NONE
Outstanding Shares by period	100,093,873	100,093,873	100,290,220	100,291,227	100,325,229	100,325,229
EPS [Ordinary]	0.00	0.00	0.00	0.00	0.00	0.00
EPS [Capital Gain]	0.00	0.00	0.00	0.00	0.00	0.00

PERIOD ENDING						
Amounts in \$	7/31/2025	8/31/2025	9/30/2025	10/31/2025	11/30/2025	12/31/2025
Earnings Prorated by period	NONE	NONE	NONE	NONE	NONE	NONE
Outstanding Shares by period	100,325,229	100,325,229	100,325,229	100,325,454	100,331,508	100,339,441
EPS [Ordinary]	0.00	0.00	0.00	0.00	0.00	0.00
EPS [Capital Gain]	0.00	0.00	0.00	0.00	0.00	0.00

- (3) There were no cash or other property distributed or deemed distributed to the shareholders during the taxable year specified in paragraph (1).
- (4) Collectis S.A. will permit U.S. shareholders to inspect and copy permanent books of account, records and such other documents as may be maintained by Collectis S.A. to establish that the ordinary earnings and net capital gain specified in paragraph (2) have been computed in accordance with U.S. income tax principles and to verify these amounts and any such shareholders pro rata shares thereof.

**Collectis S.A.**  
André Choulika

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*André Choulika*  
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Authorized Officer

CEO

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Title

12/5/2026

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Date