

**PFIC Annual Information Statement
For the year ended December 31, 2024**

- (1) This information statement applies to the taxable year of Collectis S.A., beginning on January 1, 2024 and ending on December 31, 2024.
- (2) The company's earnings for the taxable year specified in paragraph (1) are as follows:

Ordinary Earnings:	None	Net Capital Gain:	None
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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.

Amounts in \$	PERIOD ENDING					
	1/31/2024	2/29/2024	3/31/2024	4/30/2024	5/30/2024	6/30/2024
Earnings Prorated by period	NONE	NONE	NONE	NONE	NONE	NONE
Outstanding Shares by period	71,751,201	71,751,201	71,955,535	71,955,535	100,093,635	100,093,635
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

Amounts in \$	PERIOD ENDING					
	7/31/2024	8/31/2024	9/30/2024	10/31/2024	11/30/2024	12/31/2024
Earnings Prorated by period	NONE	NONE	NONE	NONE	NONE	NONE
Outstanding Shares by period	100,093,635	100,093,635	100,093,873	100,093,873	100,093,873	100,093,873
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

Total outstanding shares include 28,000,000 preferred shares issued in May 2024, which have identical preference to annual dividend rights as the common shares. Preferred shares contain preferential liquidation rights, but are treated equal to common shares for PFIC reporting purposes.

- (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.

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André Choulika
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1/4/2025

André Choulika
Chief Executive Officer

Date