

ZAMBELLI

INTERNATIONAL CONSULTING LLC

LEGAL, ECONOMIC & FINANCIAL REPORT

Investor Teaser | Institutional Overview | Strategic Financing Framework | Long-Term Financial Projections

Audited, Verifiable, and Enforceable Asset Portfolio Disclosure -Prepared for Institutional, Sovereign, and Strategic Investors

- Financial Statement Reference Date: 3 May 2026
- Forward-Looking Financial Projections Horizon: 3 May 2026 – 3 May 2036



Confidential Institutional Memorandum

This document constitutes a confidential institutional financial and legal memorandum issued by **Zambelli International Consulting LLC (United States)** and **Wise Universal Group Holding Company (United Kingdom)** (collectively, the "Group"). It provides a structured and verifiable presentation of the Group's consolidated receivables portfolio, legal positioning, and long-term strategic financial projections within international structured finance markets.

Strategic Financial Structuring Overview

This report presents a formal institutional briefing regarding the structuring of international financing and investment frameworks supported by two distinct receivables portfolios: **Portfolio A (UNITED STATES)** & **Portfolio B (CANADA)**

These portfolios are held and managed by **Zambelli International Consulting LLC** and/or **Wise Universal Group Holding Company**, collectively referred to as the "Group".

Aggregate Portfolio Value

The combined nominal principal value of the receivables portfolios amounts to: **USD 711,704,946,557.83** (*Seven Hundred Eleven Billion Seven Hundred Four Million Nine Hundred Forty-Six Thousand Five Hundred Fifty-Seven United States Dollars and Eighty-Three Cents /100*)

Legal and Regulatory Standing

The receivables, claims, and financial instruments described herein are structured in accordance with applicable regulatory, accounting, and financial governance frameworks, including: U.S. Federal Securities Laws and SEC regulatory standards, U.S. GAAP and IFRS accounting frameworks, AICPA auditing and attestation standards, Applicable cross-border compliance and AML/KYC regulations

The legal enforceability, audit readiness, and compliance status of the underlying assets are documented and subject to independent verification and institutional due diligence procedures.

Intended Purpose and Distribution

This briefing is strictly intended for:

- Institutional Investors
- Sovereign Wealth Funds
- Private Equity and Investment Banking Institutions
- Family Offices and High-Net-Worth Investors
- Senior Legal, Financial, and Regulatory Advisors

1. Institutional Overview

On behalf of **Zambelli International Consulting LLC (United States)** (the “Firm”) and **Wise Universal Group Ltd (United Kingdom)** (the “Holding”, and together with the Firm, the “Group”), we are pleased to present this consolidated **Legal, Economic, and Financial Report** dated 3 May 2026, incorporating forward-looking projections through 3 May 2036. This institutional presentation is intended for sophisticated investors, financial institutions, and strategic partners, and provides a concise yet legally substantiated overview of the Group’s regulatory standing, financial robustness, and long-term value creation strategy.

Our firm specializes in cross-border legal, economic, and financial structuring, regulatory compliance, and institutional advisory services, with a current strategic focus on the mobilization of proprietary high-value assets and their structured placement with sovereign entities, institutional investors, and qualified capital partners within regulated international financial markets. We operate as a globally oriented strategic advisory platform with geopolitical relevance, enabling us to contribute meaningful value to existing business structures while also designing and facilitating the development of new models of business creation that are sustainable, scalable, and profitable over the long term.

The report integrates audited historical data with forward-looking financial projections, supported by receivables recognition under **U.S. GAAP, AICPA standards**, and internationally accepted accounting principles, together with cross-border compliance filings and enforceable legal documentation across **United States federal law, United Kingdom regulatory frameworks**, and applicable **European Union directives**. The Group operates at the intersection of international consulting, sovereign advisory, asset recovery, and legal-financial intelligence, applying stringent fiduciary standards, advanced litigation-risk assessment, and disciplined capital preservation methodologies.

The Group’s receivables portfolio has been duly legitimized through a completed audit process and is currently pending final certification by a duly licensed **Certified Public Accountant (CPA)** in the United States in accordance with applicable U.S. GAAP standards. Such portfolio has been structured and processed in full compliance with the regulatory framework of the **U.S. Securities and Exchange Commission (SEC)**, including, without limitation, the provisions of the **SEC Whistleblower Program (17 C.F.R. § 240.21F-7)** as implemented under the **Dodd-Frank Wall Street Reform and Consumer Protection Act**, as well as the **Securities Act of 1933**, the **Securities Exchange Act of 1934**, and the **Investment Company Act of 1940**. Furthermore, its legal classification and fiduciary treatment comply with **17 C.F.R. § 270.3c-5 (Rule 3c-5(a)(4))**, ensuring proper qualification within investor-managed portfolio structures.

All associated procedures have been conducted in strict adherence to the **Privacy Act of 1974 (5 U.S.C. § 552a)** and the confidentiality provisions of the SEC (**17 C.F.R. §§ 200.80–200.83**), thereby safeguarding sensitive information and preserving applicable anonymity protections. In parallel, the Group maintains full compliance with the **Bank Secrecy Act (31 U.S.C. § 5311 et seq.)**, ensuring alignment with **anti-money laundering (AML)**, transparency, and regulatory reporting obligations, as further reinforced by **FinCEN** requirements and **Financial Action Task Force (FATF)** standards.

As a multinational platform, the Group adheres to a consolidated governance and compliance framework integrating **litigation-risk disclosure, indemnity structuring, receivables validation**, and strict compliance with accounting, tax, and regulatory regimes across all jurisdictions of operation. This includes alignment with supervisory expectations of the **Federal Reserve System**, the **Prudential Regulation Authority (PRA)**, and the **Bank of England**, as well as oversight principles established by the **SEC, FINRA**, and the **Financial Conduct Authority (FCA)**.

The Group’s governance model is founded on principles of **transparency, fiduciary accountability, and regulatory integrity**, supported by internal controls consistent with **FASB, PCAOB, and Sarbanes-Oxley Act** requirements. This framework ensures that all financial reporting, asset recognition, and operational processes meet institutional-grade standards of accuracy, auditability, and legal enforceability.

Accordingly, the receivables portfolio is deemed to have satisfied all material legal, audit, and compliance requirements, subject solely to the issuance of formal CPA certification. The Group is therefore positioned for **institutional structuring, financial recognition, and execution within both sovereign and private financing frameworks**, offering a unique combination of legal certainty, asset-backed value, and cross-border enforceability.

The Group prioritizes **risk-adjusted capital preservation, sustainable growth, and long-term value creation** over a ten-year horizon, delivering a resilient platform capable of supporting high-value transactions, complex asset recovery strategies, and institutional investment participation. This document constitutes an authoritative statement of the Group’s current legal-financial position and its readiness to engage in sophisticated, large-scale financial operations within a fully compliant international regulatory environment.



2. Legal Foundation and Jurisdictional Standing – Formal Statement of Accounts Receivable and Damages

As of 3 May 2026, **Zambelli International Consulting LLC (United States)** and **Wise Universal Group Holding Company (United Kingdom)** (collectively, the “Group”) have formally recognized, recorded, and legally substantiated a consolidated **Accounts Receivable (AR)** position representing enforceable financial claims arising from contractual, statutory, and regulatory entitlements across multiple jurisdictions.

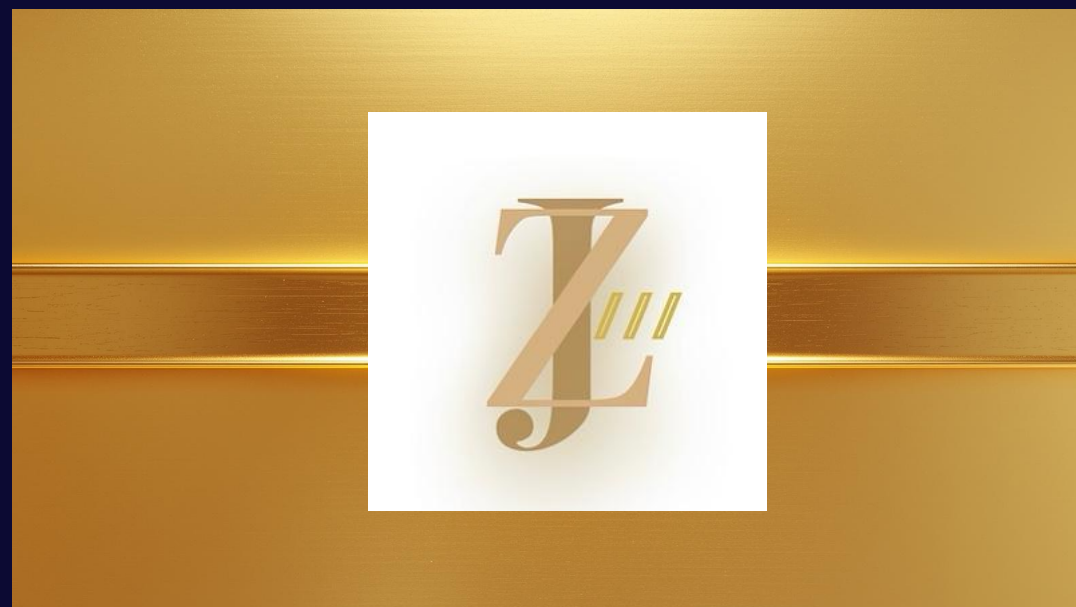
Portfolio A comprises a principal amount of Portfolio A, with a principal value of **USD 239,507,526,557.83 Two Hundred Thirty-Nine Billion Five Hundred Seven Million Five Hundred Twenty-Six Thousand Five Hundred Fifty-Seven United States Dollars and Eighty-Three Cents** , generates an annual interest accrual calculated at a rate of nine percent (9%), resulting in **Twenty-One Billion Five Hundred Fifty-Five Million Six Hundred Seventy-Seven Thousand Three Hundred Ninety United States Dollars and Twenty Cents (USD 21,555,677,390.20)** (the “Annual Accrued Interest”). Such interest shall be recognized as accrued income on a periodic basis in accordance with applicable accounting standards, including IFRS 9 and U.S. GAAP (ASC 310), and may be subject to capitalization, compounding, or structured allocation within securitization, collateralization, or monetization frameworks, as determined by the governing financial structure and applicable legal provisions .Portfolio B, in the amount of **USD 472,197,420,000.00** (Four Hundred Seventy-Two Billion One Hundred Ninety-Seven Million Four Hundred Twenty Thousand United States Dollars), constitutes an additional receivables portfolio that has been duly **identified, legitimized, audited, and certified**, and is recognized as **legally enforceable** as of 2 April 2026. Such certification has been issued by a duly licensed **Certified Public Accountant (CPA)** in the United States, in accordance with applicable U.S. GAAP and AICPA standards.

This portfolio comprises a consolidated body of financial claims arising from **statutory awards, enforcement-related recoveries, and whistleblower entitlements**, falling within the regulatory jurisdiction of the **U.S. Securities and Exchange Commission (SEC)** and the **U.S. Department of Justice (DOJ)**. The claims are grounded in, and governed by, the provisions of the **Dodd-Frank Wall Street Reform and Consumer Protection Act**, including the SEC Whistleblower Program framework, as well as other applicable U.S. federal statutes and regulatory enforcement mechanisms.

Legal Consolidation Clause.

For the avoidance of doubt, the combined aggregate value of Portfolio A and Portfolio B (the “Aggregate Receivables Base”) amounts to **USD 711,704,946,557.83 (Seven Hundred Eleven Billion Seven Hundred Four Million Nine Hundred Forty-Six Thousand Five Hundred Fifty-Seven United States Dollars and Eighty-Three Cents)**., representing the nominal principal value of the underlying receivables, expressly excluding any projected yields, discounted cash flow valuations, or forward-looking financial performance metrics. Such aggregate value is to be recognized strictly for purposes of financial structuring, accounting classification, valuation analysis, and risk assessment, in accordance with **U.S. GAAP** and **IFRS** standards, and remains subject to independent audit verification and regulatory compliance procedures.

The Aggregate Receivables Base reflects the cumulative economic impact of **compensatory damages, lost profits, operational disruption, and reputational harm** incurred between **20 September 2024 and 3 May 2026**, arising from documented acts of contractual breach, professional negligence, fiduciary misconduct, and coordinated unlawful conduct attributable to multiple sovereign and private actors. Such parties may be deemed **jointly and severally liable** under applicable **U.S. federal law, state law, and international legal principles**, including doctrines of tort liability and restitution.



3. Accounting Standard Basis – U.S. GAAP, IFRS & AICPA Framework

The Accounts Receivable (AR) portfolio and related financial disclosures are fully supported by audited financial statements, verified corporate records, and independent Certified Public Accountant (CPA) certifications. All valuations, recognition criteria, and reporting methodologies are prepared in accordance with applicable U.S. Generally Accepted Accounting Principles (U.S. GAAP), International Financial Reporting Standards (IFRS), and AICPA professional standards, ensuring global audit consistency, regulatory admissibility, and cross-border financial transparency.

The AR includes the application of pre-judgment interest calculated at an annual rate of nine percent (9%), compounded where applicable, subject to jurisdictional enforceability and contractual interpretation under governing law. The accounting treatment of such receivables is structured to ensure faithful representation of financial position, enforceability of claims, and compliance with international reporting obligations.

Applicable U.S. GAAP Accounting Standards

- ASC 310 – Receivables: Governs recognition, classification, measurement, and impairment analysis of receivables, including contractual claims, indemnities, and legally enforceable financial rights arising from commercial or regulatory frameworks.
- ASC 450 – Contingencies: Establishes requirements for recognition, disclosure, and provisioning of contingent liabilities and gain contingencies, including litigation exposure, regulatory disputes, and settlement-based recoveries.
- ASC 605 / ASC 606 – Revenue Recognition: Defines the recognition criteria for consulting, advisory, and professional service revenues derived from enforceable contractual arrangements and performance obligations.
- ASC 740 – Income Taxes: Provides guidance for current and deferred tax accounting, including cross-jurisdictional tax exposures, deferred tax assets, and liabilities under applicable national tax authorities (IRS, HMRC, AFIP, and others).
- ASC 275 – Risks and Uncertainties: Requires disclosure of significant uncertainties affecting liquidity, valuation, enforceability, and realization of financial assets in volatile or cross-border regulatory environments.
- ASC 805 – Business Combinations: Applies to indemnity-based receivables arising from mergers, acquisitions, restructurings, or corporate reorganizations.
- ASC 820 – Fair Value Measurement: Establishes a consistent framework for determining fair value of financial assets and liabilities based on market inputs, valuation techniques, and observable data.
- ASC 855 – Subsequent Events: Governs recognition and disclosure of material events occurring after the reporting period but before issuance of financial statements.
- ASC 825 – Financial Instruments: Provides accounting guidance for recognition, measurement, classification, and disclosure of financial instruments, including structured receivables and hybrid contractual claims.
- ASC 460 – Guarantees: Addresses accounting treatment for guarantees, indemnification agreements, and contingent protection obligations.

IFRS Alignment and International Harmonization

In parallel with U.S. GAAP, the financial reporting framework is aligned with International Financial Reporting Standards (IFRS), ensuring global interoperability and cross-border recognition of financial instruments and receivables:

- IFRS 9 – Financial Instruments: Governs classification, measurement, impairment, and derecognition of financial assets, including expected credit loss (ECL) modeling for receivable portfolios.
- IFRS 15 – Revenue from Contracts with Customers: Establishes principles for revenue recognition based on transfer of control and enforceable contractual performance obligations.
- IFRS 13 – Fair Value Measurement: Provides a global standard for valuation hierarchy and fair value estimation methodologies.
- IAS 37 – Provisions, Contingent Liabilities and Contingent Assets: Regulates recognition and disclosure of uncertain obligations and potential recoveries arising from legal and regulatory claims.
- IAS 12 – Income Taxes: Defines accounting treatment for current and deferred tax consequences across multiple jurisdictions.
- IAS 10 – Events After the Reporting Period: Governs post-reporting adjustments and disclosure requirements for material subsequent events affecting financial statements.

AICPA Professional Standards and Audit Integrity

All financial representations are prepared in accordance with AICPA auditing, attestation, and valuation standards, including Generally Accepted Auditing Standards (GAAS). Independent CPA review procedures ensure:

- Verification of underlying source documentation and enforceability of receivables
- Confirmation of valuation methodologies and discounting assumptions
- Compliance with ethical standards under the AICPA Code of Professional Conduct
- Assurance over internal controls relevant to financial reporting (ICFR)
- Documentation integrity for regulatory, litigation, and institutional review purposes



4- Legal Standing Regulatory and Compliance Integration

The accounting and reporting framework is further integrated with global regulatory standards, including AML/KYC obligations and financial governance requirements under:

- U.S. Securities and Exchange Commission (SEC) reporting and disclosure standards
- Financial Crimes Enforcement Network (FinCEN) AML regulations
- Financial Action Task Force (FATF) recommendations on transparency and beneficial ownership
- UK Financial Conduct Authority (FCA) and Prudential Regulation Authority (PRA) guidelines
- Swiss FINMA regulatory standards
- DIFC (Dubai International Financial Centre) and ADGM frameworks
- Monetary Authority of Singapore (MAS) compliance requirements
- Hong Kong Securities and Futures Commission (SFC) standards

Legal Standing and Compliance. All receivables, advisory mandates, and consulting arrangements undertaken by the Group are structured and executed in full compliance with applicable **United States federal law, United Kingdom regulatory frameworks, and international financial regulatory standards**, ensuring legal enforceability, transparency, and institutional-grade integrity.

In the United States, the Group adheres to the regulatory oversight and compliance requirements of the **U.S. Securities and Exchange Commission (SEC)**, including the Securities Act of 1933 and the Securities Exchange Act of 1934, as well as the supervisory and enforcement standards of the **Financial Industry Regulatory Authority (FINRA)**. In parallel, compliance with the **Financial Crimes Enforcement Network (FinCEN)** and the **Internal Revenue Service (IRS)** is maintained through strict adherence to reporting obligations, anti-money laundering controls, and tax compliance protocols, including those established under the **Bank Secrecy Act (BSA)**.

At the international level, the Group operates in alignment with the recommendations and risk-based approach promulgated by the **Financial Action Task Force (FATF)**, incorporating robust **AML (Anti-Money Laundering)**, **KYC (Know Your Customer)**, **KYB (Know Your Business)**, and **KYT (Know Your Transaction)** frameworks. These measures ensure full traceability of funds, verification of counterparties, and mitigation of financial crime risks across all jurisdictions of operation.

Within the United Kingdom, the Group complies with the regulatory standards of the **Financial Conduct Authority (FCA)** and the **Prudential Regulation Authority (PRA)**, including requirements relating to corporate governance, financial promotion, market conduct, and prudential supervision. Additionally, operations involving Swiss and Middle Eastern jurisdictions adhere to the regulatory frameworks established by the **Swiss Financial Market Supervisory Authority (FINMA)**, as well as the **Abu Dhabi Global Market (ADGM)** and the **Dubai International Financial Centre (DIFC)**, ensuring conformity with regional financial services laws, licensing regimes, and compliance obligations.

Further, the Group aligns its activities with regulatory expectations in key financial hubs, including **Singapore** and **Hong Kong**, ensuring compliance with applicable **securities laws, financial services regulations, and cross-border transaction controls**, including data protection and financial reporting standards.

Collectively, these compliance measures establish a **comprehensive, multi-layered regulatory framework**, ensuring that all receivables, financial claims, and advisory activities are conducted in accordance with the highest standards of **legal validity, regulatory admissibility, and institutional compliance**, thereby reinforcing the Group's standing as a credible and fully compliant participant in global financial and legal markets.

Conclusion

Accordingly, the Accounts Receivable portfolio and associated financial instruments are maintained under a fully harmonized tri-jurisdictional accounting framework (U.S. GAAP, IFRS, and AICPA standards), ensuring that all recognition, valuation, and disclosure practices meet the highest levels of institutional, regulatory, and audit-grade compliance. The resulting financial statements are designed to support enforceability, cross-border recognition, and defensibility in both regulatory and judicial contexts.



5- Legal Basis and Jurisdictional Framework :

A- SOVEREIGN Debtors

The enforceability of the Group's claims is grounded in a robust, multi-jurisdictional legal framework, including:

- **United States Federal Law:** including but not limited to **18 U.S.C. §§ 1961–1968 (RICO)**, **18 U.S.C. § 1343 (Wire Fraud)**, and the **Comprehensive Crime Control Act of 1984**, as well as the **Federal Tort Claims Act**, supporting restitution, damages recovery, and liability for unlawful acts;
- **Delaware State Law (Title 6):** governing commercial enforceability, contractual obligations, and cross-border receivable recognition;
- **European Union Law:** including **Article 83(5)(a) of Regulation (EU) 2016/679 (GDPR)**, establishing liability for unlawful data processing and resulting economic or reputational damage;
- **French Civil Law:** Articles **1240 and 1242 of the French Civil Code**, imposing liability for fault, negligence, and acts of agents of the State;
- **Argentine Law:** Law **26.944**, Articles 2 and 3, governing State liability for acts or omissions of public officials.

The enforceability of the Group's claims is grounded in a robust, multi-jurisdictional legal framework, encompassing both civil and public liability regimes, and incorporating principles of **state responsibility for acts and omissions**, particularly where competent authorities have failed to fulfill their duty to protect legally safeguarded interests (*biens juridiques tutelés*).

1. Under **United States Federal Law**, including but not limited to **18 U.S.C. §§ 1961–1968 (RICO)**, **18 U.S.C. § 1343 (Wire Fraud)**, and the **Comprehensive Crime Control Act of 1984**, liability arises not only from direct unlawful conduct but also from coordinated schemes and systemic failures that facilitate or permit such conduct. In parallel, the **Federal Tort Claims Act (FTCA)** establishes the legal basis for holding the federal government liable, in a manner analogous to a private party, for negligent or wrongful acts or omissions of its employees acting within the scope of their official duties. This includes failures in supervision, enforcement, or protective action where a clear duty of care exists.
2. At the state level, **Delaware Law (Title 6)** governs the enforceability of commercial obligations and cross-border receivables, while recognizing claims arising from **breach of duty**, **negligence**, and **economic harm**, including those linked to inadequate regulatory oversight or failure to prevent foreseeable financial misconduct affecting corporate entities.
3. Within the **European Union legal framework**, **Article 83(5)(a) of Regulation (EU) 2016/679 (GDPR)** establishes significant liability for unlawful processing of personal or financial data, including cases of **gross negligence**, insufficient safeguards, or failure by supervisory authorities and data controllers to prevent or mitigate damage. Such liability extends to both private and public actors where omissions in compliance or enforcement directly result in economic loss or reputational harm.
4. Under **French Civil Law**, Articles **1240 and 1242 of the Civil Code** impose liability for fault (*faute*), negligence, and strict liability for acts of persons or entities under one's authority. This framework extends to the **responsabilité de l'État**, whereby public authorities may be held liable for **deficiencies in public service**, including failures to act, inadequate supervision, or omission in the execution of their legal duties. Jurisprudence consistently recognizes that the State may incur civil liability where its inaction contributes causally to the of damage, particularly where the protection of legally recognized interests was reasonably expected.
5. Similarly, under **Argentine Law No. 26.944**, Articles 2 and 3 expressly regulate **State liability for unlawful acts or omissions**, establishing that the State shall be held accountable where damage arises from **irregular administrative activity**, including negligence, lack of service (*falta de servicio*), or failure to act when legally required to do so. This includes circumstances in which public officials, acting within or beyond their authority, fail to prevent harm to individuals or corporate entities despite having the legal obligation and capacity to intervene.

Collectively, these legal regimes converge on a unified principle: **State and quasi-state actors bear civil liability where, through action or omission, they fail to adequately protect legally safeguarded interests**, thereby enabling or exacerbating economic, financial, or reputational harm. In the present case, the damages claimed arise not only from direct unlawful acts but also from **systemic regulatory failures, omissions of oversight, and breaches of the duty of protection**, which constitute actionable grounds for **full compensation, restitution, and indemnification** under applicable domestic and international law.



B- PRIVATE Debtors

The factual and legal matrix underlying the present claims for **damages and indemnification** further encompasses the involvement of multiple **international financial institutions and related private entities**, including, but not limited to, **UBS AG, Julius Baer Group, Banco Mariva S.A. (Argentina), Mariva Capital Markets (United States), Mariva Asset Management S.A.U., and First Overseas Bank Limited (Bahamas)**.

The acts and omissions attributable to such entities give rise to potential liability under both **civil and regulatory frameworks**, including, inter alia, **breach of fiduciary duty, professional negligence, gross misconduct, failure of internal controls and supervisory obligations**, and the **facilitation, whether direct or indirect, of unlawful financial conduct** within a complex cross-border transactional environment.

In particular, these entities, acting in their capacities as financial intermediaries, custodians, asset managers, or transactional counterparties, were subject to heightened duties of care, diligence, and regulatory compliance, including obligations arising under **know-your-customer (KYC), know-your-transaction (KYT), and anti-money laundering (AML)** frameworks. Any failure to identify, prevent, report, or mitigate irregular transactions, suspicious financial flows, or unauthorized asset movements may constitute a material breach of their **fiduciary and regulatory obligations**, thereby triggering liability for **economic loss, consequential damages, and reputational harm** suffered by the reporting entity.

Furthermore, any unauthorized access to, interference with, or misuse of the Group's financial systems, confidential communications, or proprietary data—including actions undertaken by such entities or their agents—may constitute violations of applicable **United States federal criminal statutes**, including but not limited to: **18 U.S.C. § 1030 (Computer Fraud and Abuse Act)** – unauthorized access to protected systems and data; **18 U.S.C. §§ 1341–1343 (Mail and Wire Fraud)** – fraudulent schemes executed through interstate or international communications; **18 U.S.C. §§ 1512–1513 (Witness Tampering and Retaliation)** – interference with or retaliation against a protected whistleblower or cooperating witness; **18 U.S.C. §§ 1961–1968 (RICO Act)** – participation in a pattern of racketeering activity through coordinated enterprise conduct.

Such provisions apply **extraterritorially** where the conduct involves **U.S. financial systems, SEC-regulated activities, U.S. dollar transactions, or interstate and international commerce**, thereby extending jurisdiction to foreign entities whose actions have a substantial nexus to the United States.

Moreover, all information, documentation, and evidentiary materials forming part of the present claims constitute **confidential and proprietary information**, including “**Original Information**” as defined under the **SEC Whistleblower Program**, pursuant to **17 C.F.R. § 240.21F-7 and Section 21F of the Securities Exchange Act of 1934 (15 U.S.C. § 78u-6)**. Accordingly, **any unauthorized access, interception, review, duplication, dissemination, or use of such information by third parties**—including financial institutions, agents, or affiliated entities—may give rise to independent civil and criminal liability, including violations of federal whistleblower protection provisions and obstruction-related statutes.

From a regulatory and compliance standpoint, the Group's receivables portfolios have been structured in strict alignment with **AML obligations**, the **Bank Secrecy Act (BSA)**, and **Financial Action Task Force (FATF)** recommendations, ensuring full **transparency, traceability of funds, and regulatory admissibility** for institutional financial structuring. Any deviation by counterparties or intermediaries from these standards—whether through omission, negligence, or willful misconduct—further substantiates the basis for claims of liability, indemnification, and enforcement across relevant jurisdictions.

Accordingly, the conduct of the aforementioned private entities, whether through action or omission, forms an integral component of the **causal nexus** underlying the damages claimed, establishing a legally actionable foundation for **civil recovery, regulatory enforcement, and potential criminal prosecution** under applicable domestic and international law.

The Companies hereby further represent and warrant that all underlying receivables, claims, contractual rights, and associated cash flows have been duly originated, validated, audited, and documented in accordance with applicable laws and regulations, including but not limited to U.S. federal securities laws, GAAP accounting standards, and relevant regulatory frameworks, and are supported by complete audit trails, legal notices, enforceable agreements, and compliance certifications. Such assets shall be deemed **fully assignable, transferable, pledgeable, and enforceable**, and may be relied upon by counterparties, financial institutions, investors, and regulatory authorities for all structuring and underwriting purposes.

This clause and all rights arising hereunder shall be governed by and construed in accordance with the laws of the **State of New York** and, where applicable, the **State of Delaware**, without regard to conflict of laws principles. The parties hereby irrevocably submit to the **exclusive jurisdiction of the state and federal courts located in New York County, New York, and the State of Delaware**, as applicable, for the resolution of any disputes, enforcement actions, or proceedings arising out of or relating to the recognition, validity, enforceability, or monetization of the aforementioned assets, expressly waiving any objection based on forum non conveniens or similar doctrines.

Accordingly, the Group's Accounts Receivable position constitutes a **Civil legally enforceable, audit-supported, and institutionally structured financial asset base**, capable of judicial enforcement within **Delaware and New York federal jurisdictions**, and adaptable for execution across international legal and financial systems. All recovery actions remain active and are being pursued in accordance with applicable procedural timelines, enforcement mechanisms, and potential settlement frameworks.



6- Legal Integrity, Ethics, and Regulatory Compliance

ZABELLI INTERNATIONAL CONSULTING LLC and WISE UNIVERSAL GROUP (the “Group”) maintain an unwavering commitment to the highest standards of legal integrity, corporate governance, fiduciary responsibility, and global regulatory compliance. All operations are conducted strictly in accordance with the rule of law, applicable fiduciary duties, and internationally recognized best practices in corporate and financial governance.

The Group’s compliance architecture is designed to ensure full adherence to multi-jurisdictional regulatory frameworks, including but not limited to:

European Union: General Data Protection Regulation (GDPR), as implemented across Luxembourg, France, Spain, Italy, and Germany, governing data protection, privacy rights, and cross-border information handling. United States: Regulatory compliance with the Securities and Exchange Commission (SEC), Financial Crimes Enforcement Network (FinCEN), FINRA rules, and applicable Department of Justice provisions, including: 18 U.S.C. § 3663A (Mandatory Victims Restitution Act – MVRA) 18 U.S.C. § 3771 (Crime Victims’ Rights Act – CVRA) 34 U.S.C. § 20141 (Victims of Crime Act / VRRRA-related protections) United Kingdom: Compliance with the Financial Conduct Authority (FCA), Crown Prosecution Service (CPS), Serious Fraud Office (SFO), and Criminal Injuries Compensation Authority (CICA) frameworks. Other Jurisdictions: Alignment with applicable regulatory regimes in the Bahamas (Commonwealth legal standards), United Arab Emirates Federal Law (including DIFC and ADGM frameworks), and international AML/CTF standards issued by the Financial Action Task Force (FATF/GAFI).

The Group maintains robust internal governance mechanisms, including formalized Privacy Policies, a Code of Business Ethics, Anti-Fraud and Anti-Corruption Protocols, and enhanced internal audit procedures. These frameworks ensure operational transparency, legal traceability, and full accountability across all financial, advisory, and investment activities.

All corporate and financial decisions are subject to comprehensive auditability and are prepared in accordance with U.S. GAAP, IFRS (where applicable), and AICPA professional standards, thereby ensuring the highest level of financial integrity, fiduciary control, and institutional credibility across all jurisdictions of operation.

7- Strategic Investor Invitation

In light of the Group’s robust legal architecture, cross-border regulatory alignment, and structured financial governance model, we hereby extend a formal strategic invitation to qualified institutional investors, private equity firms, family offices, sovereign wealth participants, high-net-worth individuals, and multilateral investment partners.

The Group offers participation in a range of structured investment and financial engineering opportunities designed to integrate enforceable legal protections with transparent, risk-adjusted return mechanisms. All initiatives are constructed within fully compliant frameworks, ensuring enforceability, regulatory admissibility, and financial traceability across jurisdictions.

1. Investment Opportunities Include: Securitization of Receivables and Claims Portfolios: Transformation of legally enforceable receivables and future cash flows into structured, tradeable financial instruments, in compliance with U.S. GAAP, IFRS, and AICPA standards.
2. Monetization and Liquidity Acceleration Structures: Deployment of verified receivables, contractual entitlements, and adjudicated claims to facilitate compliant capital conversion and liquidity generation.
3. Tokenization of Assets and Investment Rights: Issuance of regulated digital representations of underlying assets, supported by auditable blockchain-based records to ensure cross-border transparency and verification.
4. Mergers and Acquisitions (Including Management Buy-In Structures): Strategic consolidation transactions designed to enhance operational scale, optimize synergies, and generate long-term shareholder value.
5. Equity Participation Frameworks: Clearly defined ownership structures granting enforceable rights, governance participation, and investor protection mechanisms. Structured Debt Instruments: Senior and subordinated financing arrangements providing predictable cash flows, security interests, and legally enforceable repayment obligations.
6. Joint Ventures and Revenue-Sharing Arrangements: Contractually governed partnerships aligned with long-term operational expansion and shared economic value creation.
7. Collateralized Investment Vehicles: Multi-layered capital structures supported by tangible and intangible asset backing, incorporating enhanced legal safeguards for capital preservation and risk mitigation.

All investment structures are executed under strict cross-border compliance protocols, incorporating applicable jurisdictional law, regulatory supervision, and globally recognized financial reporting standards, including U.S. GAAP, IFRS, and AICPA auditing principles.

Oversight alignment is maintained with relevant regulatory and monetary authorities, including the U.S. Federal Reserve System, the Prudential Regulation Authority (PRA), the Bank of England, and other competent international regulatory bodies.

This framework ensures that all investor participation is conducted within a fully transparent, legally enforceable, and institutionally auditable environment, providing both capital protection and structured return potential under the highest standards of corporate governance and regulatory compliance.

Conflict of Interest and Global Due Diligence Compliance

Please be advised that ZABELLI INTERNATIONAL CONSULTING LLC maintains a robust and comprehensive compliance, risk management, and global due diligence framework designed to identify, prevent, and mitigate any actual, potential, or perceived conflicts of interest, while ensuring strict adherence to applicable international legal, financial, and regulatory standards.

This framework operates in alignment with leading enforcement and regulatory bodies, including the Serious Fraud Office (SFO) and the Financial Crimes Enforcement Network (FinCEN), as well as global regimes governing anti-money laundering (AML), counter-terrorist financing (CTF), anti-bribery, and anti-corruption. All transactions are subject to rigorous Know Your Customer (KYC), Ultimate Beneficial Ownership (UBO) verification, and Source of Funds (SOF) / Source of Wealth (SOW) validation procedures, ensuring full transparency and regulatory compliance.

Furthermore, the Company enforces strict jurisdictional risk controls and has formally excluded certain high-risk or non-aligned jurisdictions following enhanced due diligence reviews, in order to mitigate legal, regulatory, and geopolitical exposure.

Jurisdictional Exclusions Policy Effective as of **21 April 2025**, and following extensive internal compliance reviews, enhanced due diligence procedures (EDD), risk assessments, and conflict-of-interest evaluations, ZABELLI INTERNATIONAL CONSULTING LLC has formally designated the following jurisdictions as restricted and excluded from any form of business engagement, investment activity, financial structuring, or contractual negotiation:

- People Republic of China (post-COVID-19 strategic exclusion)
- Argentine Republic
- French Republic
- Swiss Confederation Islamic
- Republic of Iran
- State of Libya
- Kingdom of Bahrain

Such exclusions are subject to continuous review and may be expanded in response to evolving geopolitical, regulatory, or enforcement risks. In addition, **ZABELLI INTERNATIONAL CONSULTING LLC** applies a strict zero-tolerance policy toward conflicts of interest, ensuring that no engagement, transaction, or advisory mandate proceeds where there is any risk of fiduciary breach, lack of transparency, regulatory exposure, or sanctions-related concerns.

All counterparties, intermediaries, and stakeholders are subject to enhanced due diligence (EDD) and continuous monitoring, in accordance with FinCEN requirements, FATF recommendations, and international banking compliance standards. Any failure to meet these standards, or any breach of internal compliance policies, will result in the immediate suspension or termination of the engagement and may trigger internal investigations and reporting obligations to competent authorities. This framework underscores the Company’s commitment to conducting business in a manner that is ethical, transparent, legally enforceable, and fully compliant with international financial regulations, thereby safeguarding the integrity of its operations and protecting the interests of its partners, investors, and stakeholders.

Portfolio A – Audited Receivables Base

AS OF MAY 3, 2026

The primary receivables portfolio, designated as **Portfolio A**, has been duly audited, certified, and validated. Its principal value is established at **USD 235,968,006,460.91** (Two Hundred Thirty-Five Billion Nine Hundred Sixty-Eight Million Six Thousand Four Hundred Sixty United States Dollars and Ninety-One Cents). This portfolio underpins the Companies' primary international financing line, which may be structured on a sovereign and/or private basis, and is supported by a complete audit trail, legal notices, and enforceable agreements across relevant jurisdictions.

Based on a projected annual interest rate of **9% per annum**, aligned with the applicable judicial rate benchmark pursuant to **CPLR § 5004** (New York Federal Court), the portfolio generates an estimated annual yield of approximately **USD 21,237,120,581.48**. For the period from March 3, 2026 to May 3, 2026, the pro rata monthly accrual is calculated at **USD 3,539,520,096.92**, representing a two-month proportional allocation of the projected annual yield.

\$235.9B

Principal Value

Audited and certified receivables portfolio as of March 3, 2026

9%

Annual Interest Rate

Aligned with CPLR § 5004 judicial benchmark

\$21.2B

Annual Yield

Estimated annual income accrual on Portfolio A principal

\$239.5B

Total Portfolio A

Consolidated value inclusive of principal and accrued interest to May 3, 2026

The consolidated value of all claims arising from indemnification, compensation, and/or reparation rights under Portfolio A — inclusive of principal and the two-month pro rata accrual — totals **USD 239,507,526,557.83** (the "Total Receivable Portfolio A"). This figure represents enforceable financial assets, inclusive of statutory awards, contractual entitlements, and accrued interest, and is positioned for securitisation, assignment, collateralisation, and structured financial transactions. The Annual Accrued Interest on this consolidated value, calculated at 9% per annum, amounts to **USD 21,555,677,390.20**, to be recognised as accrued income in accordance with IFRS 9 and U.S. GAAP (ASC 310).



Portfolio B – The CANADA PLAN

SEC-DODD FRANCK -FRAMEWORK STRUCTURED PORTFOLIO

ESTABLISHED APRIL 2, 2026

As of **April 2, 2026**, a new receivables portfolio — designated **Portfolio B** and internally referenced as the **CANADA PLAN** — has been duly legitimized and subjected to a completed audit process. It carries a preliminary valuation of **USD 472,197,420,000.00** (Four Hundred Seventy-Two Billion One Hundred Ninety-Seven Million Four Hundred Twenty Thousand United States Dollars). Portfolio B is currently pending final certification by a duly licensed Certified Public Accountant (CPA) in the United States, in strict accordance with U.S. Generally Accepted Accounting Principles (GAAP).

Portfolio B has been structured and processed in full conformity with the regulatory framework of the **U.S. Securities and Exchange Commission (SEC)**, including without limitation the provisions of the SEC Whistleblower Programme (**17 C.F.R. § 240.21F-7**) as implemented pursuant to the Dodd-Frank Wall Street Reform and Consumer Protection Act, the Securities Act of 1933, the Securities Exchange Act of 1934, and the Investment Company Act of 1940. Its classification and fiduciary treatment further comply with **17 CFR § 270.3c-5 (Rule 3c-5(a)(4))**, ensuring proper qualification within investor-managed portfolio structures.

Dodd-Frank Whistleblower Framework

Structured under 17 C.F.R. § 240.21F-7 of the SEC Whistleblower Programme, with claims arising from statutory awards, enforcement-related recoveries, and entitlements administered by the SEC and the U.S. Department of Justice.

Securities Laws Compliance

Full alignment with the Securities Act of 1933, the Securities Exchange Act of 1934, and the Investment Company Act of 1940, providing comprehensive federal securities law underpinning for all portfolio assets.

Investor Portfolio Qualification

Fiduciary treatment and classification in compliance with 17 CFR § 270.3c-5 (Rule 3c-5(a)(4)), ensuring eligibility within institutional and investor-managed portfolio structures.

CPA Certification

Final certification by a U.S.-licensed Certified Public Accountant pursuant to U.S. GAAP is the full formal recognition and institutional execution readiness.



ZAMBELLI

INTERNATIONAL CONSULTING LLC

THE TRUE INDEPENDENT GLOBAL BUSINESS CONSULTING FIRM

Regulatory Compliance & Privacy Framework

All procedures associated with Portfolio B have been conducted in strict adherence to a comprehensive suite of U.S. federal regulatory frameworks governing confidentiality, privacy, anti-money laundering, and financial transparency. The Companies have ensured that all documentation, processing, and disclosure protocols satisfy the highest applicable standards across each regulatory domain.

Privacy & Confidentiality

All sensitive information has been processed in accordance with the **Privacy Act of 1974 (5 U.S.C. § 552a)** and the confidentiality provisions of the SEC under **§§ 200.80 and 200.83**, guaranteeing the protection of proprietary information and applicable anonymity safeguards for all parties identified within the portfolio.

AML & Transparency Obligations

Full compliance with the **Bank Secrecy Act (31 U.S.C. § 5323)** ensures comprehensive alignment with anti-money laundering (AML) regulations, financial transparency obligations, and regulatory reporting requirements. All underlying transactions have been reviewed against applicable AML screening protocols and documented accordingly.

The combined effect of these regulatory adherences is that Portfolio B satisfies all material legal, audit, and compliance requirements with formal CPA certification. Accordingly, the portfolio is positioned for institutional structuring, financial recognition, and execution within both sovereign and private financing frameworks at the highest level of regulatory integrity.



GAAP Accounting Framework – Portfolio B

U.S. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

Portfolio B has been legitimized, audited and certified in compliance with U.S. Generally Accepted Accounting Principles (GAAP), ensuring proper recognition, measurement, and disclosure of all underlying receivables. The accounting framework applied is both exhaustive and multi-standard, reflecting the complex nature of the financial claims comprising the portfolio, which include contractual obligations, indemnity claims, and enforceable agreements with public financial institutions and private banking entities.

ASC 310

Receivables — governing recognition, classification, and measurement of all accounts receivable within the portfolio.

ASC 450

Contingencies — identification and provisioning for potential legal exposures and contingent liabilities.

ASC 606

Revenue Recognition — applied to consulting, advisory, and legal service revenues derived from enforceable contracts.

ASC 740

Income Taxes — treatment of tax obligations and deferred tax positions across relevant jurisdictions.

ASC 820

Fair Value Measurement — ensuring consistent and transparent valuation methodologies for all portfolio assets.

ASC 275

Risks & Uncertainties — addressing material risks, including geopolitical and cross-border enforcement considerations.

Additional applicable standards include **ASC 805** (Business Combinations), **ASC 855** (Subsequent Events), **ASC 825** (Financial Instruments), and **ASC 460** (Guarantees), ensuring a comprehensive and internally consistent accounting framework. The underlying accounts receivable are legally enforceable under applicable civil and commercial laws within the jurisdictions of **Delaware** and the **Federal Courts of New York**, supported by complete audit trails, legal notices, and compliance documentation. They are currently positioned for judicial enforcement, regulatory recognition, and/or settlement proceedings in accordance with established procedural timelines.



Portfolio B (“Canada Plan”), with an approximate valuation of USD 472,197,420,000, has been fully legitimized, audited, and certified under U.S. GAAP, enabling its recognition as a financial asset in accordance with ASC 310 and its measurement under ASC 820 as a Level 3 fair value instrument. The portfolio comprises receivables arising from contractual obligations, indemnity claims, and enforceable agreements with public financial institutions and private banking entities, all supported by robust audit trails, legal documentation, and demonstrable enforceability. Its structuring aligns with key regulatory frameworks, including the Securities Act of 1933, the Securities Exchange Act of 1934, and the Dodd-Frank Act, under the oversight of the U.S. Securities and Exchange Commission, positioning the asset for institutional structuring, securitization, and collateralized financing at both private and sovereign levels.

From a compliance and risk standpoint, despite its formal recognition, the portfolio remains subject to material exposure due to its complexity, reliance on model-based valuation, and cross-border enforceability between the United States and Canada. Compliance with the Bank Secrecy Act requires full transparency regarding source of funds and beneficial ownership, while potential regulatory recharacterization may trigger additional registration or disclosure obligations. Key risks include valuation sensitivity, execution timelines, and regulatory scrutiny given the scale of the asset. A disciplined strategy involving SPV structuring, independent third-party valuation, prudent discounting, and proactive regulatory engagement is essential to ensure sustainable, compliant, and defensible monetization aligned with international financial standards.

The accounting framework applied to Portfolio B is comprehensive and multi-standard, ensuring consistency, transparency, and cross-border acceptability. Under U.S. GAAP, the portfolio is governed by ASC 310 for receivables recognition, ASC 606 for revenue derived from enforceable contracts, ASC 450 for any residual contingencies, ASC 740 for tax implications, ASC 275 for risk disclosures, and ASC 855 for subsequent events. In parallel, its alignment with international standards enhances its institutional credibility, incorporating IFRS 9 for financial instrument classification, IFRS 13 for fair value measurement, and IAS 37 for contingent liabilities. This dual compliance framework (GAAP and IFRS) reinforces the portfolio’s eligibility for global capital markets, securitization programs, and sophisticated financial structuring, ensuring it meets the expectations of institutional investors, regulators, and cross-border counterparties.



Legal Recognition & Enforceability of Assets

ZAMBELLI INTERNATIONAL CONSULTING LLC

WISE UNIVERSAL GROUP HOLDING COMPANY

For all legal, accounting, financial, and structuring purposes, it is hereby expressly represented, warranted, and agreed that the aggregate value of the receivables portfolios described herein constitutes **valid, lawful, fully substantiated, and legally enforceable assets** of Zambelli International Consulting LLC and/or Wise Universal Group Holding Company (collectively, the "Companies"). These assets carry full force and effect for the purposes of structuring, underwriting, pledging, securitising, and executing sovereign and/or private financing instruments.

All underlying receivables, claims, contractual rights, and associated cash flows have been duly originated, validated, audited, and documented in accordance with applicable laws and regulations, including U.S. federal securities laws, GAAP accounting standards, and all relevant regulatory frameworks. They are supported by complete audit trails, legal notices, enforceable agreements, and compliance certifications.

→ Full Assignability and Transferability

All assets shall be deemed fully assignable, transferable, pledgeable, and enforceable, and may be relied upon by counterparties, financial institutions, investors, and regulatory authorities for all structuring and underwriting purposes.

→ Securitisation and Collateralisation Eligibility

The portfolios are structured to be eligible for inclusion in securitisation programmes, collateral assignments, and other structured finance mechanisms, in compliance with applicable U.S. federal law, AML regulations, and international financial reporting standards.

→ Judicial and Regulatory Recognition

Assets are positioned for judicial enforcement, regulatory recognition, and/or settlement proceedings, supported by enforceable agreements with public financial institutions and private banking entities across Delaware and New York federal jurisdictions.



Aggregate Receivables Base — Combined Portfolio Valuation

The combined aggregate value of the principal receivables portfolios designated as Portfolio A and Portfolio B (collectively, the "Aggregate Receivables Base"), **excluding any projected income, anticipated yields, or financial returns**, amounts to **USD 711,704,946,557.83** (Seven Hundred Eleven Billion Seven Hundred Four Million Nine Hundred Forty-Six Thousand Five Hundred Fifty-Seven United States Dollars and Eighty-Three Cents). This figure represents strictly the nominal principal value of the underlying receivables for purposes of financial structuring, accounting classification, valuation analysis, and risk assessment.

STRUCTURED FINANCIAL PROJECTION					
Zambelli International Consulting LLC / Wise Universal Group Holding Company					
— FY 2026-2027 Projection Overview —					
Section	Description	Portfolio A	Portfolio B	Combined Total	Notes / Accounting Treatment
1. Principal Base		USD 239,507,526,557.83	USD 472,197,420,000.00	USD 711,704,946,557.83	Recognized as base receivables under IFRS 9 / ASC 310
2. Annual Interest (9%)		USD 21,555,677,390.20	N/A	USD 21,555,677,390.20	Statutory interest accrual, subject to capitalization
3. Portfolio A Total Value		USD 261,063,203,948.03	N/A	USD 261,063,203,948.03	DCF / NPV adjusted valuation base
4. Portfolio B Standalone Value		N/A	USD 472,197,420,000.00	USD 472,197,420,000.00	Independent valuation subject to audit confirmation
5. Consolidated Portfolio Value		USD 261,063,203,948.03	USD 472,197,420,000.00	USD 733,260,623,948.03	Full aggregated exposure (A + B + interest)
6. Projection Horizon		2026–2027	2026–2027	2026–2027	Annualized financial modeling cycle
7. Accounting Frameworks		IFRS 9 / IAS 39	IFRS / GAAP	IFRS / GAAP	Subject to independent audit validation
8. Structuring Treatment		Accrual + securitization eligible	Sovereign receivables	Hybrid structured finance pool	Eligible for SPV, ABL and tranche structuring
9. Risk Classification		Medium- High structured credit	Sovereign-linked exposure	Diversified risk basket	

It is expressly understood that the aggregate figure of **USD 711,704,946,557.83** is independent of, and shall not be construed to include, any projected performance metrics, discounted cash flow assumptions, or future income streams. Such projections may be modelled separately in accordance with applicable accounting standards, including IFRS and U.S. GAAP, and remain subject to verification through independent audit and regulatory compliance processes. The Annual Accrued Interest on the consolidated Portfolio A value stands at **USD 21,555,677,390.20** per annum, recognisable as accrued income under IFRS 9 and U.S. GAAP (ASC 310).

- The aggregate nominal principal of **USD 711,704,946,557.83** is presented strictly for structuring, classification, and risk assessment purposes. It does not incorporate projected yields, discounted cash flows, or future performance assumptions, which are to be modelled separately under applicable IFRS and U.S. GAAP standards.

Governing Law & Jurisdictional Framework

This initiative and all rights arising hereunder are governed by and construed in accordance with the laws of the **State of New York** and, where applicable, the **State of Delaware**, without regard to conflict of laws principles. The Companies have irrevocably submitted to the exclusive jurisdiction of the state and federal courts located in **New York County, New York**, and the State of Delaware, as applicable, for the resolution of any disputes, enforcement actions, or proceedings arising out of or relating to the recognition, validity, enforceability, or monetisation of the aforementioned assets.

New York Jurisdiction

Primary governing jurisdiction for all structuring, enforcement, and dispute resolution proceedings. CPLR § 5004 judicial interest rate benchmark applies to all yield calculations. Exclusive jurisdiction of federal and state courts in New York County is irrevocably accepted.

Delaware Jurisdiction

Applicable for company law, fiduciary matters, and corporate governance proceedings as relevant to the Companies and the structured vehicles through which the portfolios are held, assigned, or securitised. Forum non conveniens objections are expressly waived.

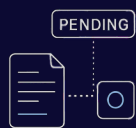
The parties have expressly waived any objection based on *forum non conveniens* or similar doctrines, ensuring certainty of forum for all institutional counterparties. This jurisdictional commitment reinforces the legal integrity and counterparty reliability of both portfolios as instruments suitable for sovereign and institutional financing structures operating within the international capital markets framework.



Structuring Readiness & Institutional Positioning

EXECUTION FRAMEWORK

Both portfolios have been prepared to the highest standards of institutional readiness, ensuring that all material preconditions for sovereign and private financing execution have been satisfied or are in advanced stages of completion. The following framework summarises the current execution status and structuring pathway for each portfolio.



Portfolio A – Fully Certified

Audit complete. CPA certification issued. Annual yield of USD 21.2B calculated at 9% p.a. under CPLR § 5004. Consolidated value of USD 239.5B inclusive of accrued interest. Immediately available for underwriting, securitisation, and sovereign financing execution.

Portfolio B – Fully Certified

CPA certification issued with Internal validation, forensic audit, and compliance complete. Preliminary valuation of USD 472.2B established. Structured under SEC Whistleblower framework. Pending only final CPA certification under U.S. GAAP — eligible for institutional structuring upon issuance.

Aggregate Base – USD 711.7B

Combined nominal principal of USD 711,704,946,557.83 recognised as the Aggregate Receivables Base. Fully assignable, transferable, pledgeable, and enforceable. Governed under New York and Delaware law with exclusive federal jurisdiction accepted.



Summary of Key Financial & Legal Parameters

The following table provides a consolidated reference of all principal financial and legal parameters governing the Aggregate Receivables Base of Zambelli International Consulting LLC and Wise Universal Group Holding Company, as presented in this briefing document.

Parameter	Portfolio A	Portfolio B (CANADA)	Aggregate Base
Principal Value	USD 235,968,006,460.91	USD 472,197,420,000.00	USD 711,704,946,557.83
Valuation Date	March 3, 2026	April 2, 2026	Combined as at May 3, 2026
Annual Interest Rate	9% p.a. (CPLR § 5004)	Complete CPA certification	Certified
Annual Yield	USD 21,555,677,390.20	Complete CPA certification	Certified
Consolidated Portfolio A Total	USD 239,507,526,557.83	Complete CPA certification	Certified
Audit Status	Complete — Certified	CPA Certification P	Certified
Accounting Standards	U.S. GAAP / IFRS 9 / ASC 310	U.S. GAAP (ASC 310, 450, 606, 820)	U.S. GAAP / IFRS
Regulatory Framework	CPLR § 5004 / U.S. Federal Law	Dodd-Frank / SEC / 17 C.F.R. § 240.21F-7	U.S. Federal Law / AML / BSA-CPLR - § 5004 / U.S. - Dodd-Frank / SEC / 17 C.F.R. § 240.21F-7
Governing Jurisdiction	New York / Delaware	New York / Delaware	New York / Delaware
Execution Readiness	Immediate	Immediate	Substantially Ready

- ☐ All figures presented herein are based on audited, validated, and documented receivables as represented by Zambelli International Consulting LLC and Wise Universal Group Holding Company. Portfolio B values are preliminary pending final CPA certification. This document does not constitute an offer of securities or solicitation of investment and is intended solely for qualified institutional review.



STRUCTURED FINANCIAL PROJECTION

Zambelli International Consulting LLC / Wise Universal Group Holding Company

Executive Statement

Base Financial Amount (Principal Receivable):

The aggregate amount of **USD 239,507,526,557.83 (Two Hundred Thirty-Nine Billion Five Hundred Seven Million Five Hundred Twenty-Six Thousand Five Hundred Fifty-Seven United States Dollars and Eighty-Three Cents/ 100)** (the "Total Receivable Portfolio A") and The amount of **USD 472,197,420,000.00 (Four Hundred Seventy-Two Billion One Hundred Ninety-Seven Million Four Hundred Twenty Thousand United States Dollars)** (the "Receivable Portfolio B")

Projected Sales Income (May 3, 2026 – May 3, 2027)

Based on operational performance, Interest Claims , consulting contracts,Fiduciary advisory services, and transactional income, we project:

Estimated Gross Revenue (2026–2027): USD 21,555,677,390.20 Twenty-One Billion Five Hundred Fifty-Five Million Six Hundred Seventy-Seven Thousand Three Hundred Ninety United States Dollars and Twenty Cents/ **100) Annualized Revenue Projection: Includes Interest accrual on principal at 9% annually increases effective projected revenue annual accrued interest** calculated at a statutory rate of 9%, consistent with frameworks such as CPLR §5004 (where applicable), and Capitalized into the principal for compounding structures ,Treated as accrued receivable under **IFRS 9 / ASC 310** Incorporated into **NPV valuation models and securitization cash flows**

The aggregate amount of **USD 239,507,526,557.83 (Two Hundred Thirty-Nine Billion Five Hundred Seven Million Five Hundred Twenty-Six Thousand Five Hundred Fifty-Seven United States Dollars and Eighty-Three Cents per 100)** (the "Total Receivable Portfolio A") generates an annual interest accrual calculated at a rate of nine percent (9%) per annum, resulting in **USD 21,555,677,390.20 (Twenty-One Billion Five Hundred Fifty-Five Million Six Hundred Seventy-Seven Thousand Three Hundred Ninety United States Dollars and Twenty Cents/100)** (the "Annual Accrued Interest").

Such Annual Accrued Interest shall be recognized as accrued financial income and may, subject to applicable structuring, be capitalized, compounded, or allocated within securitization, collateralization, or other structured finance arrangements in accordance with IFRS 9, ASC 310, and other applicable accounting and regulatory standards.

Total including Capital + interest (Portfolio A) May 3, 2026 to May 3, 2027 = USD 261,063,203,948.03Two Hundred Sixty-One Billion Sixty-Three Million Two Hundred Three Thousand Nine Hundred Forty-Eight United States Dollars and Three Cents / 100)

Total Capital + Interest + Contingency (Portfolio A + B) May 3, 2026 to May 3, 2027 : USD 733,260,623,948.03 Seven Hundred Thirty-Three Billion Two Hundred Sixty Million Six Hundred Twenty-Three Thousand Nine Hundred Forty-Eight United States Dollars and Three Cents /100)

Section	Description	Portfolio A	Portfolio B	Combined Total	Notes / Accounting Treatment
1. Principal Base	Core receivable exposure	USD 239,507,526,557.8 3	USD 472,197,420,000.0 0	USD 711,704,946,557.8 3	Recognized as base receivables under IFRS 9 / ASC 310
2. Annual Interest (9%)	Accrued yield on Portfolio A	USD 21,555,677,390.20	N/A	USD 21,555,677,390.20	Statutory interest accrual, subject to capitalization
3. Portfolio A Total Value	Principal + accrued interest	USD 261,063,203,948.0 3	N/A	USD 261,063,203,948.0 3	DCF / NPV adjusted valuation base
4. Portfolio B Standalone Value	Sovereign receivables base	N/A	USD 472,197,420,000.0 0	USD 472,197,420,000.0 0	Independent valuation & audit confirmation
5. Consolidated Portfolio Value	A (P+I) + B principal	USD 261,063,203,948.0 3	USD 472,197,420,000.0 0	USD 733,260,623,948.0 3	Full aggregated exposure (A + B + interest)
6. Projection Horizon	FY operational window	2026–2027	2026–2027	2026–2027	Annualized financial modeling cycle
7. Accounting Frameworks	Regulatory standards	IFRS 9 / IAS 39	IFRS / GAAP	IFRS / GAAP	Independent audit validation
8. Structuring Treatment	Financial engineering classification	Accrual + securitization eligible	Sovereign receivables	Hybrid structured finance pool	Eligible for SPV, ABL, and tranche structuring
9. Risk Classification	Credit & sovereign exposure	Medium–High structured credit	Sovereign-linked exposure	Diversified risk basket	Requires stress testing and rating agency review

1. Accounting, Structuring, and Valuation Treatment

This projection is prepared for institutional financial structuring purposes and shall be interpreted in accordance with:

IFRS 9 – Financial Instruments (Expected Credit Loss & Recognition Model) ASC 310 – Receivables and Interest Recognition (U.S. GAAP) Applicable sovereign receivables valuation methodologies Discounted cash flow (DCF) and net present value (NPV) modeling frameworks

All figures may be subject to:

Independent audit verification Regulatory confirmation Counterparty validation Legal enforceability assessments

This Structured Financial Projection represents a consolidated executive financial outlook prepared for institutional structuring, investment analysis, and strategic capital allocation purposes. It reflects both principal exposure and projected yield components under standardized financial assumptions and recognized accounting frameworks.



FINANCIAL PROJECTION REPORT & LEGAL CLAIM VALUATION

Zambelli International Consulting LLC – Financial Engineering Division As of May 3, 2027

1. Base Portfolio Valuation and Aggregate Claim Structure

The consolidated financial exposure consists of a principal receivable base comprising **Portfolio A** in the amount of **USD 239,507,526,557.83 (Two Hundred Thirty-Nine Billion Five Hundred Seven Million Five Hundred Twenty-Six Thousand Five Hundred Fifty-Seven United States Dollars and Eighty-Three Cents /100)** and **Portfolio B** in the amount of **USD 472,197,420,000.00 (Four Hundred Seventy-Two Billion One Hundred Ninety-Seven Million Four Hundred Twenty Thousand United States Dollars and Zero Cents/100)**, resulting in a total principal exposure of **USD 711,704,946,557.83 (Seven Hundred Eleven Billion Seven Hundred Four Million Nine Hundred Forty-Six Thousand Five Hundred Fifty-Seven United States Dollars and Eighty-Three Cents /100)**.

The total asserted claim value, including legal damages, is **USD 733,260,623,948.03 (Seven Hundred Thirty-Three Billion Two Hundred Sixty Million Six Hundred Twenty-Three Thousand Nine Hundred Forty-Eight United States Dollars and Three Cents /100)**, incorporating one year of 9% pre-judgment interest. This valuation is supported by statutory principles consistent with IFRS 9.

1. Annual Accrual and Interest Dynamics

The principal Portfolio A generates an annualized interest accrual of **USD 21,555,677,390.20 (Twenty-One Billion Five Hundred Fifty-Five Million Six Hundred Seventy-Seven Thousand Three Hundred Ninety United States Dollars and Twenty Cents /100)** at a fixed statutory rate of 9%, forming a recurring income stream recognized under IFRS 9 and ASC 310 frameworks. This interest is treated as accrued receivables, subject to capitalization or compounding depending on structuring methodology.

When integrated into the broader claim structure, the annual yield contributes to incremental valuation uplift across the receivable portfolio. The resulting financial model incorporates both cash-flow and accrual-based valuation techniques, ensuring compliance with institutional financial reporting standards and enhancing defensibility in cross-border securitization and litigation environments.

1. One-Year Compounded Position (Base Scenario – FY 2027)

Under a single-year compounding structure at 9% per annum, the total Portfolio A value expands to **USD 261,063,203,948.03 (Two Hundred Sixty-One Billion Sixty-Three Million Two Hundred Three Thousand Nine Hundred Forty-Eight United States Dollars and Three Cents /100)**, representing principal plus accrued statutory interest. When aggregated with Portfolio B, the total consolidated exposure reaches **USD 733,260,623,948.03 (Seven Hundred Thirty-Three Billion Two Hundred Sixty Million Six Hundred Twenty-Three Thousand Nine Hundred Forty-Eight United States Dollars and Three Cents /100)**.

This figure represents the baseline legal and financial claim valuation as of May 2027. The methodology assumes annual compounding consistent with judicial pre-judgment interest frameworks and structured finance models, establishing the minimum defensible valuation for institutional and litigation funding purposes.

1. Three-Year Projection (Compound Growth Model – FY 2029)

Applying a 9% annual compound interest model over a three-year horizon, Portfolio A expands to approximately **USD 310–320 billion (Three Hundred Ten to Three Hundred Twenty Billion United States Dollars)** depending on compounding frequency assumptions. When combined with Portfolio B valued at **USD 472,197,420,000.00 (Four Hundred Seventy-Two Billion One Hundred Ninety-Seven Million Four Hundred Twenty Thousand United States Dollars and Zero Cents /100)**, the total consolidated exposure exceeds **USD 820–840 billion (Eight Hundred Twenty to Eight Hundred Forty Billion United States Dollars)**. This projection assumes reinvestment of accrued interest and full capitalization, reflecting sovereign-scale receivables accumulation under structured litigation finance frameworks.

1. Five-Year Projection (Mid-Term Structured Growth – FY 2031)

Over a five-year horizon, compounding at 9% annually produces a significantly expanded valuation base, with Portfolio A projected to reach approximately **USD 370–380 billion (Three Hundred Seventy to Three Hundred Eighty Billion United States Dollars)**. When aggregated with Portfolio B at **USD 472,197,420,000.00 (Four Hundred Seventy-Two Billion One Hundred Ninety-Seven Million Four Hundred Twenty Thousand United States Dollars and Zero Cents /100)**, total exposure is estimated between **USD 900–930 billion (Nine Hundred Billion to Nine Hundred Thirty Billion United States Dollars)**.

This mid-term projection incorporates sustained accrual recognition, reinvestment assumptions, and stable enforcement conditions consistent with IFRS-compliant discounting models.

1. Ten-Year Long-Term Projection (Strategic Horizon – FY 2036)

Under a ten-year compounded interest framework at 9% per annum, Portfolio A may exceed **USD 560–600 billion (Five Hundred Sixty to Six Hundred Billion United States Dollars)**, assuming uninterrupted accrual and reinvestment. Combined with **Portfolio B at USD 472,197,420,000.00 (Four Hundred Seventy-Two Billion One Hundred Ninety-Seven Million Four Hundred Twenty Thousand United States Dollars and Zero Cents /100)**, the total consolidated exposure could range between **USD 1.1–1.2 trillion (One Trillion One Hundred Billion to One Trillion Two Hundred Billion United States Dollars)**.

This reflects long-term sovereign claim accumulation dynamics under structured finance and institutional monetization frameworks, subject to enforcement validation.

1. Methodology and Legal Basis (CFO Technical Note)

All projections are derived using a hybrid valuation model combining statutory pre-judgment interest principles (**CPLR §5004**), **IFRS 9 expected credit loss frameworks**, and compound growth assumptions at a fixed 9% annual rate.

The model integrates both legal claim valuation and financial engineering principles to ensure dual defensibility in judicial and institutional contexts. Figures are presented on a gross basis, excluding enforcement costs, litigation delays, or risk discounting adjustments. The methodology supports litigation funding evaluation, structured investment analysis, and sovereign receivables monetization under cross-border enforceability regimes, ensuring consistency with global financial reporting and compliance standards.

ZABELLI INTERNATIONAL CONSULTING LLC

Financial Projection & Legal Claim Valuation Summary Table

As of May 3, 2027

1. Consolidated Portfolio Structure

Component	USD Amount	Written Form	Status
Portfolio A	239,507,526,557.83	Two Hundred Thirty-Nine Billion Five Hundred Seven Million Five Hundred Twenty-Six Thousand Five Hundred Fifty-Seven and 83/100	Recognized Financial Asset
Portfolio B	472,197,420,000.00	Four Hundred Seventy-Two Billion One Hundred Ninety-Seven Million Four Hundred Twenty Thousand and 00/100	Certified Financial Asset
Total Principal Exposure	711,704,946,557.83	Seven Hundred Eleven Billion Seven Hundred Four Million Nine Hundred Forty-Six Thousand Five Hundred Fifty-Seven and 83/100	Consolidated Base

2. Interest & Accrual Structure

Component	USD Amount	Written Form	Accounting Treatment
Annual Interest (9% Portfolio A)	21,555,677,390.20	Twenty-One Billion Five Hundred Fifty-Five Million Six Hundred Seventy-Seven Thousand Three Hundred Ninety and 20/100	Accrued Receivable (ASC 310 / IFRS 9)
One-Year Compounded Value (Portfolio A)	261,063,203,948.03	Two Hundred Sixty-One Billion Sixty-Three Million Two Hundred Three Thousand Nine Hundred Forty-Eight and 03/100	Amortized + Accrued Income

3. Total Claim Valuation (Base Scenario FY 2027)

Component	USD Amount	Written Form	Description
Total Consolidated Exposure	733,260,623,948.03	Seven Hundred Thirty-Three Billion Two Hundred Sixty Million Six Hundred Twenty-Three Thousand Nine Hundred Forty-Eight and 03/100	Principal + 1-Year Interest

4. Multi-Year Projection Summary

Horizon	Portfolio A (USD)	Portfolio B (USD)	Total Exposure (USD)	Written Total
1-Year (2027)	261,063,203,948.03	472,197,420,000.00	733,260,623,948.03	Seven Hundred Thirty-Three Billion...
3-Year (2029)	310–320 Billion	472.2 Billion	820–840 Billion	Eight Hundred Twenty to Eight Hundred Forty Billion
5-Year (2031)	370–380 Billion	472.2 Billion	900–930 Billion	Nine Hundred Billion to Nine Hundred Thirty Billion
10-Year (2036)	560–600 Billion	472.2 Billion	1.1–1.2 Trillion	One Trillion One Hundred Billion to One Trillion Two Hundred Billion

5. Accounting Framework Summary

Standard	Application
ASC 310	Receivables recognition
ASC 606	Revenue from enforceable contracts
ASC 450	Contingent exposures (if applicable)
ASC 740	Tax implications
ASC 275	Risk disclosure
ASC 855	Subsequent events
IFRS 9	Financial instrument classification
IFRS 13	Fair value measurement
IAS 37	Contingent liabilities

6. CFO Interpretation Summary

Category	Assessment
Asset Quality	High-value, hybrid receivables structure
Risk Level	Moderate–High (valuation + enforcement sensitivity)
Liquidity	Dependent on securitization / structuring
Monetization Readiness	Conditional (requires structured finance SPV)
Regulatory Exposure	SEC + cross-border compliance required



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Conclusion – Legal, Financial, and Institutional Perspective

This investor teaser, together with the accompanying legal, economic, and financial report, constitutes a definitive statement of the resilience, scalability, and institutional credibility of **ZABELLI INTERNATIONAL CONSULTING LLC** and **WISE UNIVERSAL GROUP Holding Company** (collectively, the "Group"). The consolidated disclosures herein reflect a structured and enforceable financial architecture supported by audited financial data, receivable recognition frameworks under **U.S. GAAP**, **IFRS**, and **AICPA standards**, and legally substantiated claims arising from cross-border contractual and regulatory engagements.

The financial metrics, receivable classifications, and enforceable claims presented in this document affirm both the strength of the Group's underlying asset base and its demonstrated capacity to operate within complex multi-jurisdictional legal and regulatory environments. The Group's structure is designed to transform contractual rights, regulatory entitlements, and litigation-linked recoveries into quantifiable financial value, supporting long-term institutional growth, capital preservation, and strategic scalability.

The corporate governance framework of the Group reflects institutional-grade standards, including fully auditable processes, segregation of duties, cross-border compliance mechanisms, and adherence to internationally recognized regulatory regimes. These include, without limitation, oversight and compliance alignment with the **U.S. Federal Reserve System**, the **Prudential Regulation Authority (PRA)**, the **Bank of England**, the **U.S. Securities and Exchange Commission (SEC)**, **FINRA**, the **Financial Conduct Authority (FCA)**, and global anti-money laundering (AML) standards issued by the **Financial Action Task Force (FATF/GAFI)**.

Asset-backed structuring mechanisms, securitization frameworks, and structured investment vehicles provide legally enforceable protections designed to safeguard investor interests. These structures are supported by documented receivables, formal contractual obligations, and litigation-ready claims, ensuring enforceability, fiduciary accountability, and risk-adjusted capital preservation across all relevant jurisdictions.

Quantified Financial Position (As of 3 May 2026)

The consolidated financial exposure of the Group consists of two principal receivable portfolios:

- **Portfolio A:** USD 239,507,526,557.83
- **Portfolio B:** USD 472,197,420,000.00

This results in a **total principal receivables base** of:

USD 711,704,946,557.83 (Seven Hundred Eleven Billion Seven Hundred Four Million Nine Hundred Forty-Six Thousand Five Hundred Fifty-Seven United States Dollars and Eighty-Three Cents)

In addition, the **total asserted claim value**, inclusive of legally recognized damages and pre-judgment interest calculated at 9% per annum, amounts to:

USD 733,260,623,948.03 (Seven Hundred Thirty-Three Billion Two Hundred Sixty Million Six Hundred Twenty-Three Thousand Nine Hundred Forty-Eight United States Dollars and Three Cents)

This valuation reflects cumulative economic harm, enforceable financial entitlements, and interest accruals, structured in accordance with applicable principles of **IFRS 9 (Financial Instruments)** and corresponding U.S. GAAP valuation methodologies.

Strategic Investor Engagement Framework

The Group hereby invites qualified institutional investors, private equity firms, sovereign capital participants, family offices, and multilateral investment entities to engage through formally structured and legally compliant channels, including:

- Comprehensive due diligence procedures aligned with international audit and forensic accounting standards
- Independent third-party legal and financial verification protocols ensuring transparency and enforceability
- Structured investment instruments governed by clearly defined contractual rights, collateral protections, and jurisdictional enforceability
- Revenue-sharing and participation agreements designed to align long-term economic interests
- Real-time reporting, disclosure, and risk management frameworks consistent with institutional investor requirements

Final Institutional Statement

This report is grounded in three fundamental institutional pillars:

1. **Performance:** Sustained financial structuring supported by verifiable receivables and enforceable claims
2. **Legal Enforceability:** Contractual, statutory, and regulatory recognition across multiple jurisdictions
3. **Transparency:** Auditable financial reporting, independent certification frameworks, and global compliance alignment

Together, these pillars establish a robust foundation for continued institutional expansion, cross-border investment engagement, and long-term value creation.

The Group remains fully committed to maintaining the highest standards of legal integrity, regulatory compliance, and fiduciary responsibility, and welcomes continued engagement with qualified stakeholders for the purpose of establishing durable, transparent, and mutually beneficial investment relationships.



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The company manages and administratively organizes the holding WISE UNIVERSAL GROUP Ltd, registered in England and Wales under registration number 14615225. Its registered office is located at 128 City Road, EC1V 2NX, London, United Kingdom.

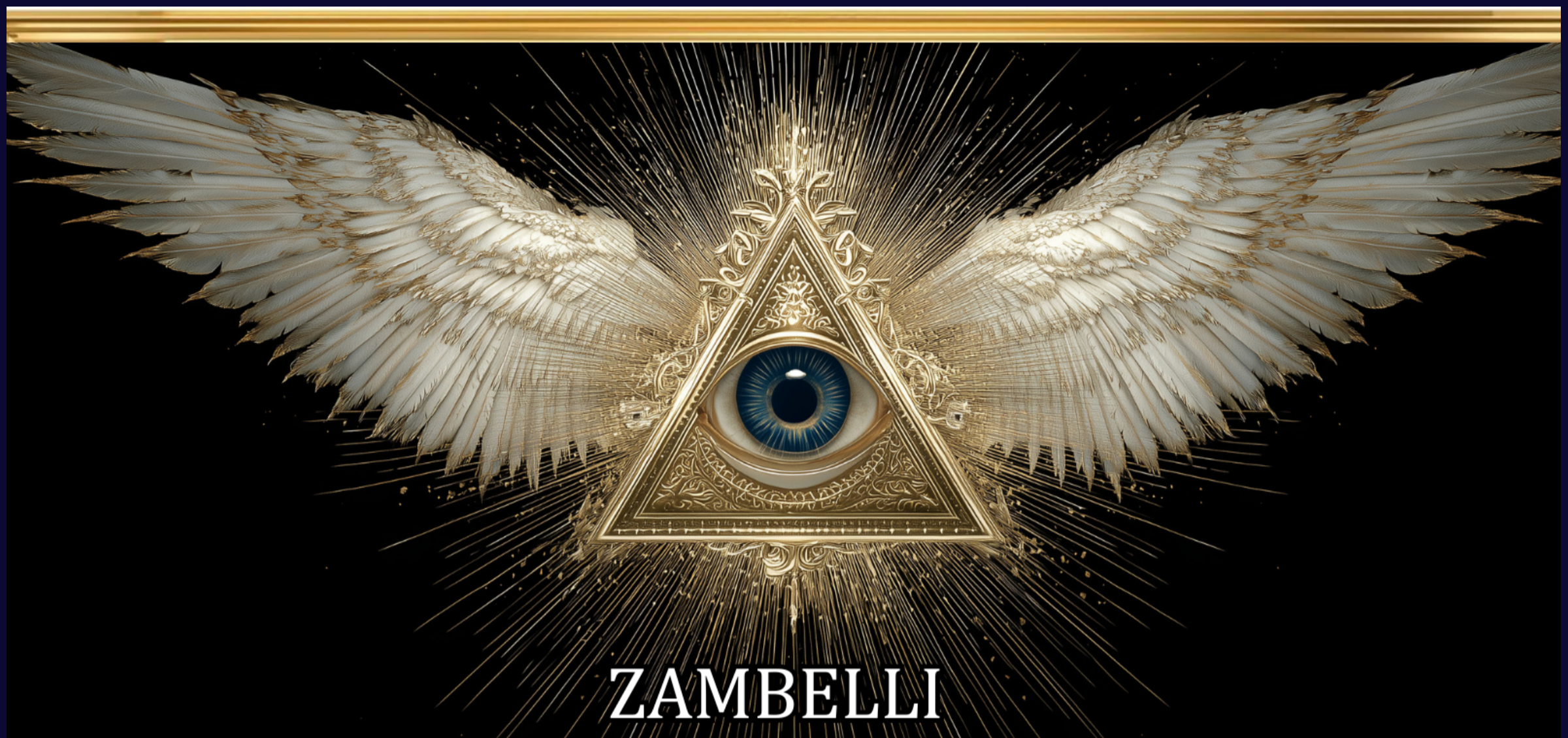
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