

[non-binding translation]

## List of generally recognised accounting standards

Pursuant to Art. 51 para. 2 of the Financial Services Ordinance (**FinSO**), BX Digital AG (**BX Digital**) maintains and publishes the following list of generally recognised accounting standards.

Accounting Standard	Restriction
Swiss Code of Obligations (Obligationenrecht, OR)	<ul style="list-style-type: none"><li>▪ Only for companies based in Switzerland</li></ul>
Swiss GAAP FER	<ul style="list-style-type: none"><li>▪ Only for companies based in Switzerland</li></ul>
IFRS	
US GAAP	
Banking Law Standard	<ul style="list-style-type: none"><li>▪ Only for companies based in Switzerland or in the EU/EEA</li><li>▪ Debt securities only</li></ul>
EU IFRSs	<ul style="list-style-type: none"><li>▪ Only for companies <u>not</u> based in Switzerland</li></ul>
Handelsgesetzbuch (HGB), Germany	<ul style="list-style-type: none"><li>▪ Only for debt securities</li></ul>

Collective investment schemes are subject to the rules of the special legal provisions applicable to them.