



Independent Accountant's Report

Board of Directors and Management
MNEE Limited

We have examined management of MNEE Limited's assertion that the Fair Value of Assets Held in MNEE Reserves is equal to or greater than MNEE in Circulation in accordance with the criteria defined in the accompanying MNEE Reserve Report as of April 9, 2026, and April 30, 2026, at 11:59 PM ET (the "Report Dates"). MNEE Limited's management is responsible for its assertion. Our responsibility is to express an opinion on management's assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, management's assertion that the Fair Value of Assets Held in MNEE Reserves is equal to or greater than MNEE in Circulation as of the Report Dates in accordance with the criteria defined in the accompanying MNEE Reserve Report is fairly stated, in all material respects.

Wolf + Company, P.C.

Boston, Massachusetts
May 19, 2026



MNEE Reserve Attestation Report

May 12, 2026

Management's Assertion

MNEE Limited is responsible for the completeness, accuracy and validity of the MNEE Reserve Report ("the Report") as of April 9, 2026 and April 30, 2026 at 11:59 PM ET. MNEE is issued by MNEE Limited. MNEE Limited management asserts that the Fair Value of Assets Held in MNEE Reserve is equal to or greater than MNEE in Circulation at the report dates in accordance with the criteria defined in the report below.

MNEE Reserve Summary

Report Dates	04/09/2026	04/30/2026
MNEE in Circulation (as defined in the criteria below)	101,826,585.00	101,442,615.02
Fair Value of Assets Held in MNEE Reserve (as defined in the criteria below)	\$ 102,803,403.23	\$ 102,410,430.82

Criteria

A. MNEE In Circulation is defined as the total MNEE supply on Ethereum-ERC20 and BSV1Sat Ordinals at the Report Dates April 9, 2026 and April 30, 2026 respectively less Access Denied Tokens. Access Denied Tokens are defined as the amount of MNEE tokens that are restricted from being accessed by the holder to comply with a law, regulation, or legal order from a duly recognized authorized authority, court of competent jurisdiction, or other governmental authority.

B. Fair Value of Assets Held in MNEE Reserve is defined as the total balance of U.S. dollar-denominated assets at the Report Dates held by MNEE Limited with regulated custodians on behalf of MNEE token holders.



MNEE Reserve Assets as of 04/09/2026

Total U.S. Treasury Securities at regulated custodians:	\$ 86,792,213.97
Total Cash held at regulated financial institutions:	\$ 16,011,189.26
Total MNEE Reserve Assets as of 04/09/2026:	\$ 102,803,403.23

MNEE Reserve Assets as of 04/30/2026

Total U.S. Treasury Securities at regulated custodians:	\$ 87,190,058.67
Total Cash held at regulated financial institutions:	\$ 15,220,372.15
Total MNEE Reserve Assets as of 04/30/2026:	\$ 102,410,430.82

A handwritten signature in black ink, appearing to read "Rachel Bolton".

Rachel Bolton
MNEE Limited

May 12, 2026