WISeKey International Corp.

Balance Sheet

As at December 31, 2025

Balance Sheet as at December 31, 2025

USD'000		Note
ASSETS	**-**	
TOTAL ASSETS	**-**	
LIABILITIES	**-**	
TOTAL LIABILITIES	**-**	
SHAREHOLDERS' EQUITY		
Common stock	-	3
USD 0.00 par value		
Authorized - 100 shares		
Issued and outstanding - 100 shares		
Accumulated deficit		
Total shareholders'equity	**-**	
TOTAL LIABILITIES AND EQUITY	**-**	

Notes to the Balance Sheet

Note 1. Background and Nature of Operations

WISeKey International Corp. (the "Company") was incorporated on June 17, 2025 as a company limited by shares under the BVI Business Companies Act 2004 in the British Virgin Islands under the name WISeQAI Corp. The name was changed to WISeKey International Corp. on December 8, 2025. The purpose of the Company is to serve as the BVI holding company established for WISeKey International Group.

Note 2. Basis of Presentation and Accounting Policies

The balance sheet is presented in accordance with accounting principles generally accepted in the United States of America ("GAAP"). Separate statements of operations, comprehensive income, changes in stockholder's equity, and cash flows have not been presented because there have been no operations since the Company was formed.

Use of Estimates
The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the balance sheet. Actual results could differ from those estimates.

Note 3. Stockholder's Equity

As of June 17, 2025, the company had 100 issued and outstanding shares of common stock which were held by WISeKey International Holding AG.

Note 4. Subsequent Events

None.