

Independent Audit Report — Public Summary

GAZZETTA UFFICIALE DELL'ORDINE SOVRANO MILITARE DI MALTA

OFFICIAL GAZETTE OF THE SOVEREIGN MILITARY ORDER OF MALTA (GUOSMM)

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Auditor (accounting pack scope): Roy Walker Law PLLC — P.C. Walker, Esq.

Smart contract engagement (Scope E): CyberSecur Global — formal report delivered 2026-06-28

Opinion (pack scope): Unmodified on 3FR \$900B opening balance compliance pack

Period / as-of: 2026-05-31 (3FR pack); Scope E formal PDF on d-bis.org/transparency/audit

Scope

This Series E publication provides a **public summary** of independent assurance activity. It does **not** republish full statutory regulatory audit books (supervisor-confidential).

Included in public summary

1. **Pack-scope external audit opinion** on 3FR \$900B opening balance (classification, journal integrity, evidence chain, triple-state alignment) — signed 2026-05-31.
2. **Formal CyberSecur Global Scope E smart contract security audit report** (CSG-SCOPE-E-2026-001) — all five contract sets — PDF at <https://d-bis.org/audit/CSG-SCOPE-E-2026-001-formal-security-audit-report>
3. **Scheduled engagements:** Scope B (annual IPSAS/IFRS FS audit) and Scope D (indexer reserve attestation) with Roy Walker Law PLLC.

Excluded from public summary

- Full consolidated financial statements and examiner workpapers

- HYBX-BATCH-001-SUBREG binders (regulator-confidential)
- Unredacted custodian confirmations

Findings (summary)

Area	Result
3FR opening balance classification	Asset exchange — not revenue (IAS 32 / IFRS 9 / ASC 860)
3FR evidence SHA-256	Matches archived docId 00003841
GRU core v1 automated review	Pass — 0 open High after triage
GRU transport v1 automated review	Pass — formal report in Scope E PDF
Scope E formal report (CyberSecur)	Delivered 2026-06-28 — five contract sets

Attestation

The Order publishes this summary under GUOSMM Series E for reserve and audit transparency. Machine-readable sign-offs: `config/compliance/3fr-900b-external-audit-opinion.v1.json`. Portal mirror: <https://d-bis.org/transparency/audit>.

Counsel note: Publication tier approved for public summary only; full PDFs remain in regulatory lanes unless separately authorized.

Signing authority: Sovereign Military Order of Malta