

AGORA ALTX FACT SHEET

Agora AltX is the first of its kind bank and enhanced fund administration platform for the Opportunity Zone investment market, which streamlines the transactional flow between the investor and the fund sponsor. Agora AltX's blockchain technology, Pathchain™ provides vaulted data security, record transparency, and bank account validation, all of which are critical to keeping complete and timely records, counteracting fraud and abuse, and promoting integrity in Opportunity Zone investments.

Account Administration

- Digital Setup - subscriptions, disbursements and/or operating bank accounts.
 - Detailed investor sub-accounting with associated supporting documentation.
 - 24/7 online-access for OZ Investors, OZ Funds, and OZ Properties.
- Single Dashboard - Initiate financial transactions, reporting, and investor communication from one place.

Pathchain™ – Blockchain Technology Vaulted Recordkeeping

- Pathchain™ –Pathchain™, which is currently patent-pending, provides verifiable, immutable, and complete digital records of financial transactions, transaction participants, and supporting documentation. Pathchain™ provides end-to-end automation to alternative fund sponsors, removing friction from the transaction process and providing greater investor transparency. Pathchain™ is a proprietary blockchain that serves as the backbone of Agora AltX fund administration services.
- Cost & Time Efficiency – Pathchain™ allows for the automated and streamlined recording of cash movement, associated transaction participants, and supporting documentation.
 - Transparency – Share Pathchain™ with relevant parties and build investor confidence.
 - Expediency – expedite reporting, accounting reviews, and opinion letters.

Opportunity Zone Tracking & Reporting

- OZ Fund Tracking & Reporting
 - 90% Test - track percentage of deployed capital in qualifying OZ property as well as time frame to next testing date.
- OZ Business Tracking & Reporting
 - Advanced OZ Mapping – overlay your OZ Business and Property on data-rich OZ maps.
 - OZ Assets Owned/Leased - collect supporting documentation and link to transaction records.
 - Substantial Improvement Tracking – establish properties underlying basis and track improvements.

- Track expenditures - against Safe-Harbor Plan and 31-month timeline.
- OZ Investor Tracking & Reporting
 - Track basis and tax liability from capital gain investments.
 - Calculate adjusted basis and tax liability on 12/31/2026.
 - Record subscription documentation and acceptance date
 - Track basis step-up for each investor

As an Agora AltX OZ Fund client, you will receive complementary investment tools to attract investors:

- Investor Tax Optimization Tool – evaluate various security positions and determine which positions to sell in order to maximize after-tax return in OZ investment.
- Charitable Giving Analysis - maximize AGI adjustments while finding charities within the same Opportunity Zone as OZ investment.
- OZ Portfolio Manager – manage multiple OZ investments and the associated documentation in a single location.
- Complete Know Your Customer (KYC), Anti Money Laundering (AML), and Accreditation forms once and use across multiple investments.