



15, rue Lasson
75012 PARIS

**Financial Statements As Of
and For the Year Ended 31/12/2025**

Contents

| | |
|---|----|
| 1) Balance Sheet | 4 |
| 2) Income Statement | 6 |
| 3) Notes | 8 |
| 1) <i>Accounting Policies and Practices</i> | 9 |
| 2) <i>Notes on the Balance Sheet</i> | 11 |
| 3) <i>Notes on the Income Statement</i> | 11 |
| 4) <i>Other Information</i> | 11 |

ANNUAL ACCOUNTS OF MUSEDOMA

As Of and For the Year Ended 31/12/2025

1) Balance Sheet

| Amounts expressed in EURO | Notes | 31/12/25 | | | 31/12/24 |
|---|-------|---------------|--------------|---------------|---------------|
| | | Gross value | Depreciation | Net | Net |
| ASSETS | | | | | |
| FIXED ASSETS | | | | | |
| Intangible Assets | | | | | |
| Concessions, patents, licenses, trademarks, processes, software, rights and similar values | | - | - | - | - |
| Intangible assets under development | | - | - | - | - |
| Tangible Assets | | | | | |
| Technical installations, industrial equipment and tools | | - | - | - | - |
| Tangible assets in progress, prepayments | | - | - | - | - |
| Financial Assets | | | | | |
| Other | | - | - | - | - |
| Total I | | - | - | - | - |
| CURRENT ASSETS | | | | | |
| Receivables | | - | - | - | - |
| Advances and prepayments paid on orders | | - | - | - | - |
| Receivables, users and related accounts | | - | - | - | - |
| Other receivables | 2.1 | 2,052 | - | 2,052 | 2,213 |
| Deferred expenses | 2.2 | 1,301 | - | 1,301 | 1,524 |
| Cash and cash equivalents | | 48,124 | - | 48,124 | 47,738 |
| Total II | | 51,477 | - | 51,477 | 51,475 |
| | | | | | |
| GRAND TOTAL | | 51,477 | - | 51,477 | 51,475 |

1) Balance Sheet (Continued)

| | Notes | 31/12/25 | 31/12/24 |
|---|-------|---------------|---------------|
| LIABILITIES | | | |
| ASSOCIATIVE FUNDS | | | |
| Reserves | | | |
| Statutory or contractual reserves | | 51,475 | 48,784 |
| Surplus or deficit for the year | | 2 | 2,691 |
| Total I | | 51,477 | 51,475 |
| DEFERRED AND DESIGNATED FUNDS | | - | - |
| Deferred funds related to legacies or donations | | - | - |
| Designated funds | | - | - |
| Total II | | - | - |
| PROVISIONS | | | |
| Provisions for contingencies | | - | - |
| Provisions for charges | | - | - |
| Total III | | - | - |
| DEBTS | | | |
| Bank overdrafts | | - | - |
| Creditors and related accounts | | - | - |
| Tax and social security liabilities | | - | - |
| Other debts | | - | - |
| Deferred income | | - | - |
| Total IV | | - | - |
| | | | |
| GRAND TOTAL | | 51,477 | 51,475 |

2) Income Statement

| | Notes | 31/12/25 | 31/12/24 |
|---|------------|--------------|--------------|
| OPERATING INCOME | | | |
| Membership dues | | - | - |
| Sales of goods and services | | | |
| Sales of services | | | |
| Income from third-party funders | | | |
| Public contributions and operating subsidies | | | |
| Financial contributions | | | |
| Reversals of depreciation, amortization and provisions | | | |
| Proceeds from disposals of tangible and intangible assets | | | |
| Use of designated funds | | | |
| Other income | | | |
| Total I | | 0 | 0 |
| OPERATING EXPENSES | | | |
| Other purchases and external expenses | | 383 | 383 |
| Financial support | | | |
| Taxes and similar payments | | | |
| Salaries and salary-related benefits | | | |
| Social security contributions | | | |
| Depreciation and amortization charges | | | |
| Provision charges | | | |
| Carryover of designated funds | | | |
| Net book value of tangible and intangible assets disposed of | | | |
| Other expenses | | | |
| Total II | | -383 | -383 |
| 1. OPERATING RESULT (I -II) | | -383 | -383 |
| 2. JOINT OPERATIONS | 3.1 | 2,052 | 2,213 |
| FINANCIAL INCOME | | | |
| Equity investments | | | |
| Other non-current securities and receivables | | | |
| Other interests and similar income | | | |
| Reversals of amortization and depreciation | | | |
| Foreign exchange gains | | - | 861 |
| Proceeds from disposals of financial assets | | | |
| Net proceeds from disposals of marketable securities and other cash instruments | | | |
| Total III | | | |
| FINANCIAL EXPENSES | | | |
| Depreciation, amortization and provision charges | | | |
| Interests and similar expenses | | | |
| Foreign exchange losses | | 1,667 | - |
| Net book value of financial assets disposed of | | | |
| Net costs incurred on disposals of marketable securities and cash instruments | | | |

| | | | |
|---------------------------------------|------------|---------------|--------------|
| Total IV | 3.2 | -1,667 | 861 |
| 3. FINANCIAL RESULT (III - IV) | 3.2 | -1,667 | 861 |
| 4. OPERATING RESULT before tax | | 2 | 2,691 |
| EXCEPTIONAL INCOME (V) | | - | - |
| EXCEPTIONAL EXPENSES (VI) | | - | - |
| 5. EXCEPTIONAL RESULT (V - VI) | | 0 | 0 |
| SURPLUS OR LOSS | | 2 | 2,691 |

Evaluation of Voluntary Contributions

| | | | |
|--------------------------------|--|---|---|
| Voluntary contributions | | | |
| In kind services | | - | - |
| Total Income | | - | - |
| Free services and goods | | - | - |
| Total Expenses | | - | - |

NOTES TO THE FINANCIAL STATEMENTS

As Of and For the Year Ended 31/12/2025

1) Accounting Policies and Practices

The notes and tables below are an integral part of the annual financial statements.

They represent the notes of the balance sheet, before allocation of the result for the year ended 31 December, 2025, the total of which is €51,477. They also represent the notes of the income statement for the year, which shows a surplus of €2.

The financial year is a period of 12 months from 01/01/2025 to 31/12/2025.

a) Association's purpose

The Association is responsible for the administration and operation of the ".museum" domain name. In particular, it manages the monitoring of the eligibility of all holders of ".museum" "Top Level Domain" names and ensures the proper functioning of the various registration operations.

The purpose of this Association is to:

- Provide museums with the means to increase public interest in museums and to promote their role in the development of society and,
 - Deepen museological and cultural research through electronic means such as top level domain names ("Top Level Domain" - LTD) and international domain names ("International Domain Names" - IDN).
- In general, its purpose is to implement all means likely to facilitate the development or achievement of the object defined above.

In order to fulfill its missions, the Association concluded in 2017 a contract for the full delegation of the management of the .museum with Afnic for a period of ten (10) years.

b) General Accounting Policies

The financial statements for the year ended 31/12/2025 have been prepared and presented in accordance with the provisions of Regulations No. 2022-06 and No. 2023-03 issued by the Autorité des Normes Comptables ("ANC", the French Accounting Standards Authority) concerning the preparation of the annual accounts of private non-profit legal entities.

The accounting policies were applied in accordance with the principle of prudence and the following assumptions:

- A going concern basis
- Consistent accounting methods from year to year
- Independence of financial periods

And in accordance with the general rules applicable for the establishment and the presentation of annual financial statements.

The basic method used for the evaluation of items in the accounts is based upon the historical cost convention.

Only significant information is disclosed.

Change in accounting policy – Application of ANC Regulations No. 2022-06 and No. 2023-03 relating to the modernisation of the financial statements

As from the financial year beginning on 1 January 2025, the Association applies ANC Regulations No. 2022-06 and No. 2023-03 relating to the modernisation of financial statements. These regulations amend the French General Chart of Accounts (Plan comptable général) and, in particular, result in changes to the definition of certain income statement line items and the introduction of new financial statement formats.

Nature of the change

The application of these regulations constitutes an accounting policy change arising from a regulatory update. This change has been applied prospectively, in accordance with Article 831-3 of the French General Chart of Accounts (Plan comptable général). Consequently, no retrospective restatement has been performed on the comparative financial statements for the year ended 31 December 2024.

The application of these regulations has led in particular to:

- a revised presentation of exceptional income and expenses
- the reclassification of certain line items in order to comply with the new financial statement formats
- the discontinuation of the recognition of cost transfers (accounts 791, 796 and 797).

These changes are not considered to have a material impact on the financial statements.

c) Accounts Receivable

Accounts receivable are valued at their nominal value. A provision for depreciation is recorded when the inventory value is lower than the book value.

d) Cash and Cash Equivalents

The cash item reported as assets corresponds to the bank current accounts and savings accounts.

e) Provision for Contingency and Charges

Provision for contingency and charges is recorded when an obligation risk exists without compensation for the Association. It corresponds to the best estimates of management based upon the information available at the date of the closing.

f) Change in Accounting Policies

We have no change in accounting policies to bring to your attention.

2) Notes on the Balance Sheet

2.1) Other receivables

Receivables corresponds to the year-2025 profit generated by AFNIC.

2.2) Deferred expenses

The item “Deferred expenses” relates primarily to operating expenses already paid, which relate to services to be rendered in the following years. It corresponds to the protection of the “MuseDoma” trademark from January 2025 to October 2031.

3) Notes on the Income Statement

3.1) Joint operations

The operation of “.museum” resulted in a profit of €20,518 in 2025 of which 10% was reversed to Musedoma.

3.2) Financial result

The change in exchange rates between the euro and the US dollar over 2025 resulted in an exchange loss of €1,667.

4) Other information

4.1) Voluntary contributions

Time spent by ICOM employees working on MuseDoma has not been assessed.

4.2) Subsequent events

We have no subsequent event to bring to your attention.