

RSM Cyprus Ltd

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Independent Auditors' report to the Board of Directors of Stratos Europe Ltd for the year ended 31 December 2025 pursuant to paragraph 21(2) of the Prudential Supervision of Investment Firms Law of 2021

- 1 We have audited the accompanying Country-by-Country reporting of Stratos Europe Ltd (hereinafter the "Company") for the year ended 31 December 2025 (hereinafter the "CBCR") prepared by the Directors in accordance with the requirements of paragraph 21(2) of the Prudential Supervision of Investment Firms Law of 2021 (hereinafter the "Law") of the Cyprus Securities and Exchange Commission (hereinafter the "CySEC").

Directors' Responsibility for the CBCR

- 2 The Company's Board of Directors is responsible for the preparation of the CBCR in accordance with the Law, for the appropriateness of the basis of preparation and the interpretation of the Law as it affects the preparation of the CBCR, and for such internal control as the Directors determine is necessary to enable the preparation of the schedule that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

- 3 Our responsibility is to express an opinion on the CBCR based on our audit. We conducted our audit in accordance with the International Standards on Auditing (ISAs). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the CBCR is free from material misstatement.
- 4 An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the CBCR. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the CBCR in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the responsibilities of accounting estimates made by management, as well as evaluating the overall presentation of the CBCR.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.


Opinion

- 5 In our opinion, the CBCR as at 31 December 2025 is prepared, in all material respects, in accordance with the requirements of the Law.

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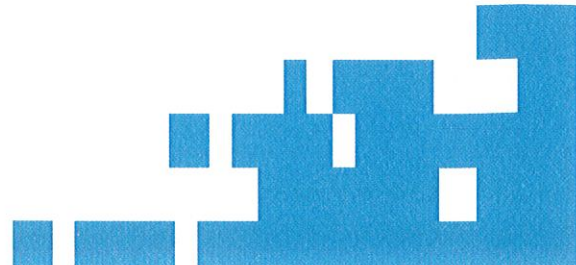
Basis of preparation and Restriction on Distribution

- 6 The CBCR is prepared solely to assist the Directors to meet the requirements of the Law. As a result, the CBCR may not be suitable for another purpose. Our report is intended solely for the benefits of the Directors of Stratos Europe Ltd for the purpose as set out above and for your information, and is not to be used for any other purpose or to be distributed to any other parties without our prior consent in writing. This report relates only to the requirements of the Law and does not extend to any financial statements or other financial information of the Company.

A handwritten signature in blue ink, appearing to read "George Themistocleous".

George Themistocleous
Certified Public Accountant and Registered Auditor
for and on behalf of
RSM Cyprus Ltd
Certified Public Accountants and Registered Auditors

Limassol, 27 April 2026



Initiated for identification purposes
RSM Cyprus Limited

Country-By-Country Report
Stratos Europe Limited
31st December 2025

This report provides financial information as at 31st December 2025 on the activities of Stratos Europe Limited ("the Company") in the countries in which it operates.

These disclosures are made in order to comply with the provisions of Paragraph 21(1) of the Prudential Supervision of Investment Firms Law of 2021("the Law") of the Cyprus Securities and Exchange Commission (CySEC).

Name of the reporting entity (1)	Nature of activities (2)	Geographical Location (3)	Turnover (4) €'s	Number of employees (5)	Profit (loss) before tax (6) €'s	Tax on profit (7) €'s	Public subsidies received (8) €'s
Stratos Europe Limited	Provision of online FX, CFD and securities trading and related services	Nicosia, Cyprus	1,453,125	33.4	(1,287,208)	-	-
Stratos Europe Limited	Provision of non-regulated services (i.e. marketing, support)	Berlin, Germany	1,048,542	5.3	71,027	(33,467)	-

Notes to the above table:

1. The Company is a licensed investment firm in Cyprus under the license granted by the Cyprus Securities and Exchange Commission number 392/20.
2. We are required to publish the nature of the Company's activities in each country providing a brief explanation.
3. Location is the reported country of tax residence and the location of staff in the jurisdiction where the revenues are generated.
4. Turnover of the regulated entity based in Cyprus represents trading revenue as disclosed in the audited financial statements filed in Cyprus. Turnover of the branch based in Germany reflects intra-group cost recharges for support services provided to the regulated entity, calculated on a cost plus basis in accordance with local transfer pricing requirements. These amounts are internal in nature, do not represent revenue from investment services or third party clients, are eliminated at Group level, and do not form part of the Group's external turnover.
5. The number of employees was calculated as the average number of employees who were employed on a full time basis by the Company during the year ended 2025.
6. Profit before tax represents accounting profits as disclosed in the audited financial statements.
7. Tax on profit represents the amount of tax expense (corporation tax) accrued for the year ended 2025, as disclosed in the audited financial statements.
8. No public subsidies were received by the Company during the financial year.