

REPUBLIC OF CYPRUS

塞浦路斯共和国

DISTRICT COURT OF NICOSIA

分区法院尼科西亚

AFFIDAVIT

宣誓陈述书

*I, the undersigned Victoria Danielyan of Nicosia, declare under oath that:*

署名尼科西亚的Victoria Danielyan, 宣誓申明如下:

1. *I am the Managing Director of Multiglossa Translations Bureau in Nicosia, Cyprus, which is an ISO 9001:2008 and EN 15038 certified company and I am duly authorized to sign this Affidavit.*

我是尼科西亚的Multiglossa翻译局的总监, 是一个ISO 9001:2008和 EN 15038认证的公司, 我正式授权签署本宣誓书.

2. The document marked as **Exhibit A** is Translation of **Exhibit B** from English to Chinese.

附件A的文件为附件B文件的中文翻译版本 (附件B文件的原文为英文)。

3. *The translation of the Exhibit is true and correct.*

附件的翻译是正确和真是的。

THE AFFIANT

宣誓人

.....  
Victoria Danielyan

*Declared under oath and signed before me, today,*

于今日在本人面前、在宣誓下作出声明并进行签署”

The 05/09/2022

At District Court of Nicosia

地址：分区法院尼科西亚

THE REGISTRAR

注册官





INVESTORS IN PEOPLE  
We invest in people Platinum

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2022年8月12日

致 董事会

Exness 全球有限公司

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05/09/22

商定程序根据《相关服务国际标准》(修订版) 4400商定程序约定, 对Exness集团公司(定义见附录A) (“Exness集团”) 2021年1月1日至2021年12月31日期间的交易量、客户提款和代理佣金进行报告。

商定程序报告的目的以及对使用和分发的限制

我们的报告仅用于执行我们在2021年8月9日的业务约定书中与您商定的程序, 并在下文中进行描述, 以帮助您验证Exness自身和客户资金的存在性和准确性。



德勤指的是一个或多个德勤会计师事务所有限公司(“DTTL”)、其全球成员事务所网络及其相关实体(统称为“德勤组织”)。DTTL(也称为“Deloitte Global”)及其每个成员公司和相关实体在法律上是独立的实体, 在第三方方面不能相互承担义务或约束。DTTL和每个DTTL成员公司和相关实体仅对其自身的作为和不作为负责, 而不是对彼此的行为和不作为负责。DTTL不向客户提供服务。请访问[www.deloitte.com/about](http://www.deloitte.com/about)了解更多信息。

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办事处: 尼科西亚、利马索尔

本通信包含机密信息。专供预期收件人使用。如果您不是预期收件人, 请: (1) 通过转发本通讯通知发件人并销毁所有副本; (2) 请注意, 严禁披露、分发、复制或对本通讯。未经我们事先书面明确同意, 不得保证在任何文件中错误披露、分发或复制本通讯, 也不得向任何其他人士复制或提供(全部或部分)本通讯。



本报告仅供Exness集团管理层使用，不得供任何其他方使用或分发。未经我方事先书面明确同意，我方报告不得用于任何其他目的，不得在任何文件中引用或提及，不得复制或向任何其他方提供（全部或部分）。我方不对任何其他方承担与本报告或本约定程序相关的任何义务、责任或法律责任。本报告仅涉及下述事项，不适用于Exness集团的任何整体财务报表。

#### 委托方的责任

Exness集团的管理层已确认商定的程序适用于委托目的，并对执行商定程序的主题事项负责。Exness集团的管理层对提供给我们的数据的准确性和公正性负责。

#### 执业者的责任

我们根据《国际相关服务准则》第4400号（修订版）《商定的程序约定》进行了商定的程序约定。商定程序业务涉及我们执行与委托方商定的程序，并报告调查结果，即执行商定程序的事实结果。

我们对商定程序的适当性不作任何陈述。

这一商定的程序约定不是保证约定。因此，我们不发表意见或确定结论。如果我们进行了额外的程序，其他可能会被报告的事情就会引起我们的注意。

#### 职业道德和质量控制

我们遵守了国际会计师职业道德准则委员会《国际专业会计师职业道德准则》（包括《国际独立性准则》）（“**IESBA准则**”）的道德和独立性要求。

本所应用国际质量控制准则（ISQC）第1号，即进行财务报表审计和审阅以及其他鉴证和相关服务业务的公司的质量控制，并相应地保持全面的质量控制体系，包括关于遵守道德要求、专业标准和适用法律法规要求的书面政策和程序。

#### 工作范围

我们已经执行了下述程序，这些程序是与委托方商定的，以协助确认附录C中包含的信息。

在执行以下程序时，我们使用了Exness集团截至2021年12月31日财年的交易报告，该报告是从Exness集团管理层提供给我们的数据库中提取的，用于审计Exness集团截至2021年12月31日财年的财务报表。

#### 程序和结果

1. 我们获得并检查了Exness集团从数据库中导出的2021年1月1日至2021年12月31日期间二十七（27）台MT4服务器和十二（12）台MT5服务器的MT4和MT5交易量报告、客户提款报告和代理佣金报告。

# Deloitte.

2. 我们从Exness集团的数据库中获得了三(3)台MT4服务器(Real 3、Real 9和Real 11)2021年1月1日至2021年12月31日期间的MT4交易数据。我们使用MT4的交易数据并计算了2021年1月1日至2021年12月31日期间的交易量(见附录B)、客户提款和代理佣金，并将其与Exness集团的选定服务器样本的交易量报告、客户提款报告和代理佣金报告进行了核对。
3. 我们从Exness集团的数据库中获得了2021年1月1日至2021年12月31日期间一(1)台MT5服务器(Real 1)的MT5交易数据。我们使用MT5的交易数据并计算了2021年1月1日至2021年12月31日期间的交易量(见附录B)、客户提款和代理佣金，并将其与Exness集团的所选服务器样本的交易量报告、客户提款报告和代理佣金报告进行了核对。
4. 从选择的服务器样本中，我们随机抽取存取款样本，并与支持第三方证据的样本达成一致，以确认样本代表客户进行的实际交易。
5. 从选定的服务器样本中，我们从集团的交易平台中随机选择了代理佣金交易样本，并使用个别客户的详细交易和适用的佣金百分比重新计算代理佣金，以确认在选定期间确认的代理佣金的准确性。
6. 我们对参与处理交易数据和相关计算/指标的相关系统(所有MT4和MT5服务器、Clickhouse和Vertica)进行了GITC测试。

关于所执行的程序的细节，请参考附录C。

根据我们对所获得的文件和解释的审查和考虑，我们将调查结果报告如下：

调查结果	
总交易量	11.06万亿美元
代理佣金总额	1.7676亿美元
客户提款总额	18.5亿美元

如本协议的语言版本之间存在任何差异，应以英文版本为准。

德勤有限公司(Deloitte Limited)

注册会计师和注册审计师

利马索尔，2022年8月12日



附录A

**Exness**公司，统称为“**Exness**集团公司”

Exness (SC) Ltd (前 Nymstar Limited)

Exness (VG) Ltd

Exness (CY) Ltd

Exness (UK) Ltd

## 附录 B

我们准备了计算机审计脚本，用于计算2021年1月1日至2021年12月31日期间三台MT4服务器和一台MT5服务器的样本的交易量、客户提款和代理佣金。

<p style="text-align: center;">数据</p>	<p>本集团提供了 2021 年 1 月 1 日至 2021 年 12 月 31 日期间完成的交易的相关数据，样本包括我们判断性选择的三台 MT4 服务器和一台 MT5 服务器。</p>
<p style="text-align: center;">标准模型</p>	<p>在计算所选时间段(2021年1月1日至2021年12月31日)的交易量时，包括一组用于三个MT4服务器和一个MT5服务器样本的买卖交易工具。</p> <p><i>交易量计算公式：交易量*手数*美元即期汇率</i></p> <p><u>注意事项：</u></p> <ol style="list-style-type: none"> <li>1) 周期内开仓和平仓的交易乘以2</li> <li>2) 手数范围为1至100.000，取决于标的工具</li> </ol> <p>A在计算所选期间（2021年1月1日至2021年12月31日）的代理佣金和客户提款总额时，包括了服务器样本的一组余额交易。</p> <p><u>注意事项：</u></p> <ol style="list-style-type: none"> <li>1)客户提款金额仅包括客户向银行和/或支付机构/代理人的外部提款，不包括内部转账、奖金或任何其他转账。</li> </ol> <p><u>注意事项：</u></p> <p>Exness提供了该期间所有MT4和MT5服务器的交易量、代理佣金和客户提款的计算结果。将上述数据和标准模型应用于3台MT4和1台MT5服务器的样本，其结果与Exness计算一致。</p>



## 附录 C

### 详细程序和调查结果

1. 我们获得并检查了Exness集团从数据库中导出的2021年1月1日至2021年12月31日期间二十七(27)台MT4服务器和十二(12)台MT5服务器的MT4和MT5交易量报告、客户提款报告和代理佣金报告。
2. 我们从Exness集团的数据库中获取了三(3)台MT4服务器(Real 3、Real 9和Real 11)2021年1月1日至2021年12月31日的MT4交易数据(交易、存款、取款、代理佣金)。我们使用MT4交易数据和相关字段,如每笔交易的开盘价和收盘价、利润、仓位大小等,并计算出2021年1月1日至2021年12月31日期间的交易量(见附录B)、客户提款和代理佣金。我们将这些计算结果与Exness集团的交易量报告、客户提款报告和代理佣金报告中所选服务器样本的数据进行了对比。未发现异常情况。
3. 我们从Exness集团的数据库中获取了1台MT5服务器(Real 1)2021年1月1日至2021年12月31日的MT5交易数据(交易、存款、取款、代理佣金)。我们使用MT5交易数据和相关字段,如每笔交易的开盘价和收盘价、利润、仓位大小等,并计算出2021年1月1日至2021年12月31日期间的交易量(见附录B)、客户提款和代理佣金。我们将这些计算结果与Exness集团的交易量报告、客户提款报告和代理佣金报告中所选服务器样本的数据进行了对比。未发现异常情况。
4. 对于选定的服务器样本,我们随机抽取了存款和取款的样本,MT4有15笔,MT5有27笔。这与支持性的第三方证据相一致,以确认该样本代表客户的实际交易。未发现异常情况。
5. 对于选定的服务器样本,我们从客户提供的交易报告中随机抽取十二个账户(12个)及其在该期间的代理佣金,并根据单个客户的详细交易资料及适用的佣金百分比重新计算代理佣金,以确认在选定期间认可的代理佣金的准确性。
6. 我们对参与处理交易数据和相关计算/指标的相关系统(所有MT4和MT5服务器,Clickhouse和Vertica)进行了GITC测试。我们了解并测试了与访问安全、系统变更控制以及数据中心和网络操作有关的相关控制。我们获得了证据,并对已识别的IT元素进行了通用IT控制的设计、实施和运营有效性测试:
  - MT4, MT5
  - Clickhouse
  - Vertica

## 所执行的与GITCS有关的程序

除非另有说明，以下程序适用于以上规定的所有相关内容。

### 访问安全

AS1. 我们获得了一份员工和承包商在预期信赖期内的终止和转移清单。基于与控制相关的频率和风险，我们随机选择了终止/转移的用户。对于所选择的每个用户，我们测试了终止/转移用户的访问权限在应用程序中不再活跃，并且及时删除了这种访问。

AS2. 我们获得了在预期信赖期间对应用程序的新的和修改的访问列表。根据与控制相关的频率和风险，我们随机选择了已配置应用程序访问权限的用户。对于所选的每个用户，我们测试了用户的访问请求是否得到适当管理的批准，请求的访问权限是否与系统中授予的访问权限一致，授予的访问权限是否与用户的分配职责相称，并强制执行适当的职责分离，以及系统中批准人和授予访问权限的人员之间是否保持职责分离。

AS3. 我们获得了在应用程序中具有特权级访问权限的准确且完整的用户列表。我们使用由检查或重新执行支持的查询来评估特权访问是否被授权并适合用户分配的职责。

AS4. 根据与审查的控制和频率相关的风险，我们选择了用户访问审查，并确定了以下内容：

- 用户访问审查包括完整和准确的用户群体；
- 审查以适当的详细程度正确记录和执行，以确定访问是否与每个用户当前的工作职责一致；
- 由适当的管理人员进行审查，并执行适当的职责分离；
- 在审查过程中被标记为例外的用户的系统访问权限得到了及时的修改。

AS5. 我们使用由检查、观察和/或重新执行支持的查询来评估用户是否通过唯一用户ID对应用程序进行身份验证，并将密码参数与实体和/或行业标准进行比较，以评估操作有效性。



## 变动管理

CM1. 我们获得了有权在生产环境中实施更改的用户的完整列表。我们使用由检查支持的查询来确定这些用户在开发环境中也没有访问权限，并且生产访问权限是经过授权的，并且适合于用户的分配职责。（适用于MT4、MT5和Vertica）

CM2. 我们获得了在审计期间对应用程序环境所做更改的准确且完整的列表。根据预期依赖期间的变化频率，我们确定了适当的测试样本量并选择了随机样本。对于每个选定的更改，我们使用检查或重新执行来评估更改在迁移到生产之前是否经过适当的测试和批准。

## 数据中心和网络运营

DC1. 我们取得并审阅了与托管相关系统的数据中心有关的第三方保证报告。

DC2. 根据与控制相关的频率和风险，我们选择了管理层备份的备份频率，并获得了证据来测试备份成功运行且没有错误。如果出现错误，则会生成警报，通知适当的人员，并采取纠正措施来解决错误。（适用于 Vertica、Clickhouse）

DC3. 我们获得了相关系统/应用程序的备份作业频率的证据。我们确保频率与公司/或专业政策和标准一致。（适用于Vertica、Clickhouse）

基于备份的频率和控制相关的风险，我们选择了一些备份，并测试了以下属性：

- 按计划进行备份；
- 备份以成功状态结束；
- 在备份失败的情况下，采取纠正措施来解决错误并随后执行成功的备份；
- 备份媒体存储在安全位置。

DC4. 在相关工作的审计期间，我们获得了应用环境中准确而完整的工作状态列表。根据系统的不同，我们执行了两个单独的步骤：

- 基于工作的频率，我们确定了一个合适的样本大小进行测试，并选择了一个随机样本。对于每个选定的作业，我们使用检查或重新执行来评估作业是否在没有错误的情况下成功运行，如果出现错误，将生成警报，通知适当的人员，并采取纠正措施来解决错误。
- 基于作业失败的频率，我们确定了适当的样本大小进行测试，并选择了一个样本。对于每一个选定的作业失败，我们使用检查或重新执行来评估管理层是否采取了适当的行动来解决作业失败。

DC5. 我们获得了一份能够访问处理关键财务数据的作业流程的准确而完整的用户列表。我们使用检查或重新执行支持的查询来评估访问是否经过授权，是否适合用户分配的职责。

#### **GITC 异常和发现**

AS2. 没有证据显示MT4服务器上有修改过的用户。

AS4. 相关实体仅在临时基础上执行用户访问权限审查，并且没有关于用户访问相关实体系统的定期用户访问权限审查的正式和既定程序。

AS5. 在Vertica和Clickhouse上应用的密码策略未按照最佳做法设置。

AS5. 范围内系统的操作系统服务器上应用的密码策略未根据最佳做法设置。

CM2. 范围内系统的操作系统服务器上未安装补丁/更新的既定程序。

**Deloitte.****INVESTORS IN PEOPLE®**  
We invest in people PlatinumDeloitte Limited  
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Mail: P.O. Box 58466  
CY-3734 Limassol, Cyprus**12 August 2022**

To the Board of Directors

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05/09/22

**Exness Global Limited**Siafi 1, Porto Bello, Flat 401  
3042, Limassol  
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**Agreed Upon Procedures report on Trading Volume, Clients' Withdrawals and Agents' Commissions for the period 01 January 2021 to 31 December 2021 of the Exness Group of Companies (as defined in Appendix A) ("the Exness Group"), performed in accordance with International Standards of Related Services (Revised) 4400 Agree - Upon Procedures engagement.**

**Purpose of the Agreed Upon Procedures Report and Restriction on Use and Distribution**

Our report is solely for the purpose of performing the procedures agreed with you, in our engagement letter dated 09/08/2021, and described below to assist you in verifying the existence and accuracy of the trading volume, agents' commissions, clients' withdrawals.



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This report is intended solely for the Management of Exness Group and should not be used by, or distributed to, any other parties. Our report is not to be used for any other purpose, recited or referred to in any document, copied or made available (in whole or in part) to any other person without our prior written express consent. We accept no duty, responsibility or liability to any other party in connection with the report or this agreed upon procedures engagement. This report relates only to the matters specified below and does not extend to any financial statements of Exness Group taken as a whole.

## **Responsibility of the Engaging Party**

Exness Group's management has acknowledged that the agreed upon procedures are appropriate for the purpose of the engagement and is responsible for the subject matter on which the agreed upon procedures are performed. The Management of Exness Group has the responsibility for the accuracy and the fair presentation of the data provided to us.

## **Practitioner's Responsibilities**

We have conducted the agreed upon procedures engagement in accordance with the International Standard on Related Services 4400 (Revised), *Agreed Upon Procedures Engagements*. An agreed upon procedures engagement involves our performing the procedures that have been agreed with the Engaging Party, and reporting the findings, which are the factual results of the agreed upon procedures performed.

We make no representation regarding the appropriateness of the agreed upon procedures.

This agreed upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

## **Professional Ethics and Quality Control**

We have complied with the ethical and the independence requirements of the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) ("IESBA Code").

Our firm applies International Standard on Quality Control (ISQC) 1, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements, and accordingly, maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

## **Scope of work**

We have performed the procedures described below, which were agreed upon with the Engaging Party, to assist in confirming information contained in Appendix C.

In performing the below procedures, we have used the Trading reports of Exness Group for the financial year ended 31 December 2021, as extracted from its data warehouse, which was provided to us by the Management of Exness Group for the purposes of the audit of the financial statements of Exness Group for the year ended 31 December 2021.

## **Procedures and Findings**

1. We obtained and inspected the MT4 and MT5 Trading Volume report, Client Withdrawals report and Agents' Commissions report exported by Exness Group from the Data Warehouse for the twenty-seven (27) MT4 servers and twelve (12) MT5 servers for the period 01 January 2021 to 31 December 2021.

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2. We obtained MT4 trade data from the data warehouse of Exness Group for three (3) MT4 servers (Real 3, Real 9 and Real 11) for the period 01 January 2021 to 31 December 2021. We used the MT4 trade data and calculated the Trading Volume (as per appendix B), Clients' Withdrawals and Agents' Commissions for the period 01 January 2021 to 31 December 2021 and reconciled it with Exness Group's Trading Volume report, Client Withdrawals report and Agents' Commissions report for the selected sample of servers.
3. We obtained MT5 trade data from the data warehouse of Exness Group for one (1) MT5 server (Real 1) for the period 01 January 2021 to 31 December 2021. We used the MT5 trade data and calculated the Trading Volume (as per appendix B), Clients' Withdrawals and Agents' Commissions for the period 01 January 2021 to 31 December 2021 and reconciled it with Exness Group's Trading Volume report, Client Withdrawals report and Agents' Commissions report for the selected sample of servers.
4. From the selected sample of servers, we selected a random sample of deposits & withdrawals and agreed this sample with supporting third-party evidence to confirm that the sample represented actual transactions placed by customers.
5. From the selected sample of servers, we selected a random sample of agent commission transactions from the Group's trading platform and recalculated the agents' commissions using the individual clients' detailed transactions and the applicable commission percentages to confirm the accuracy of the agents' commissions that were recognised during the selected period.
6. We performed GITC testing on the relevant systems (all MT4 & MT5 servers, Clickhouse and Vertica) involved in the processing of trade data and the related calculations/metrics.

Please refer to Appendix C for details of procedures performed.

**Based on our review and considerations of the documentation and explanations obtained, we report our findings below:**

<b>Findings</b>	
Total trading volume	<b>US\$11.06 trillion</b>
Total agents' commissions	<b>US\$176.76 million</b>
Total clients' withdrawals	<b>US\$1.85 billion</b>

In case of any discrepancies between the language versions hereof the English version shall prevail.

**Deloitte Limited**

**Certified Public Accountants and Registered Auditors**

**Limassol, 12 August 2022**



**APPENDIX A**

**Exness companies, collectively referred to as the "Exness Group of Companies"**

Exness (SC) Ltd (ex Nymstar Limited)

Exness (VG) Ltd

Exness (CY) Ltd

Exness (UK) Ltd

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## APPENDIX B

We prepared computer audit scripts that were utilised to calculate the amount of Trading Volume, Clients' Withdrawals and Agents' Commissions for a sample of three MT4 servers and one MT5 server for the period 01 January 2021 to 31 December 2021.

<b>Data</b>	<p>Data related to transactions completed for the period from 01 January 2021 to 31 December 2021 for a sample of three MT4 servers and one MT5 server judgementslly selected by us, was made available by the Group.</p>
<b>Criteria Model</b>	<p>A set of buy / sell trading instruments for a sample of three MT4 servers and one MT5 server is included in the calculation of the trading volume for the selected period (01 January 2021 to 31 December 2021).</p> <p><i>Trading Volume calculation formula: Trade Volume * Lot Size * USD Spot Rate</i></p> <p><u>Notes:</u></p> <ol style="list-style-type: none"> <li>1) Multiplied by 2 for trades opened and closed in period</li> <li>2) The range of lot size is 1 to 100.000 and depends on the underlying instrument</li> </ol> <p>A set of balance transactions for the sample of servers is included in the calculation of the total Agents' Commissions and Clients' Withdrawals for the selected period (01 January 2021 to 31 December 2021).</p> <p><u>Notes:</u></p> <ol style="list-style-type: none"> <li>1) The amount of clients' withdrawals includes only external withdrawals by clients to Banks and / or Payment Institutions / agents, and it does not include internal transfers, bonus, or any other transfers.</li> </ol> <p><u>Notes:</u></p> <p>Exness has provided calculation results of trading volume, agents' commissions and clients' withdrawals for all MT4 and MT5 servers for the period. The Data and Criteria Model described above, is applied to the sample of three MT4 and one MT5 server, results of which has been reconciled with Exness calculations.</p>



## Appendix C

### DETAILED PROCEDURES AND FINDINGS

1. We obtained and inspected the MT4 and MT5 Trading Volume report, Client Withdrawals report and Agents' Commissions report exported by Exness Group from the Data Warehouse for the twenty-seven (27) MT4 servers and twelve (12) MT5 servers for the period 01 January 2021 to 31 December 2021.
2. We obtained MT4 trade data (trades, deposits, withdrawals, agent commissions) from the data warehouse of Exness Group for three (3) MT4 servers (Real 3, Real 9 and Real 11) for the period 01 January 2021 to 31 December 2021. We used the MT4 trade data and associated relevant fields such as opened & closed date of each trade, profit, lot size etc. and calculated the Trading Volume (as per appendix B), Clients' Withdrawals and Agents' Commissions for the period 01 January 2021 to 31 December 2021. We reconciled these calculations with figures found on Exness Group's Trading Volume report, Client Withdrawals report and Agents' Commissions report for the selected sample of servers. No exceptions noted.
3. We obtained MT5 trade data (trades, deposits, withdrawals, agent commissions) from the data warehouse of Exness Group for one (1) MT5 server (Real 1) for the period 01 January 2021 to 31 December 2021. We used the MT5 trade data and associated relevant fields such as opened & closed date of each trade, profit, lot size etc. and calculated the Trading Volume (as per appendix B), Clients' Withdrawals and Agents' Commissions for the period 01 January 2021 to 31 December 2021. We reconciled these calculations with figures found on Exness Group's Trading Volume report, Client Withdrawals report and Agents' Commissions report for the selected sample of servers. No exceptions noted.
4. For the selected sample of servers, we selected a random sample of deposits & withdrawals, 15 for MT4 and 27 for MT5. This was agreed against supporting third-party evidence to confirm that the sample represented actual transactions placed by customers. No exceptions noted.
5. For the selected sample of servers, we selected a random sample of twelve accounts (12) and their respective agent commissions for the period from the trading report provided by the client, and recalculated the agents' commissions using the individual clients' detailed transactions and the applicable commission percentages to confirm the accuracy of the agents' commissions that were recognised during the selected period.
6. We performed GITC testing on the relevant systems (all MT4 & MT5 servers, Clickhouse and Vertica) involved in the processing of trade data and the related calculations/metrics. We obtained an understanding and performed testing of relevant controls related to access security, system change control and data centre & network operations. We obtained evidence and performed Design and Implementation and Operating Effectiveness testing of General IT Controls for the identified IT Elements:
  - MT4, MT5
  - Clickhouse
  - Vertica



**PROCEDURES PERFORMED RELATING TO GITCS**

**The below procedures apply to all relevant elements specified above, unless stated otherwise.**

**ACCESS SECURITY**

AS1. We obtained a listing of terminations and transfers for employees and contractors for the period of intended reliance. Based on the frequency and risk associated with the control, we made a random selection of users that were terminated/transferred. For each user selected, we tested that access privileges for the terminated/transferred users are no longer active in the application and that such access was removed in a timely manner.

AS2. We obtained a listing of new and modified access to the application for the period of intended reliance. Based on the frequency and risk associated with the control, we made a random selection of users that were provisioned with application access. For each user selected, we tested that the user's access request was approved by appropriate management, that requested access was consistent with access granted in the system, that access granted was commensurate with the user's assigned duties and enforces appropriate segregation of duties, and that segregation of duties was maintained between the approver and the person granting the access in the system.

AS3. We obtained an accurate and complete list of users that have privileged-level access in the application. We used inquiry supported by inspection or reperformance to evaluate whether the privileged access is authorized and appropriate for the users' assigned duties.

AS4. Based upon the risk associated with the control and frequency of review, we made a selection of user access reviews and ascertained the following:

- User access review included a complete and accurate population of users;
- Review was properly documented and performed at the appropriate level of detail to ascertain whether access was consistent with each user's current job responsibilities;
- Review was performed by appropriate management personnel with proper segregation of duties enforced;
- System access was appropriately modified in a timely manner for users flagged as exceptions during the review.

AS5. We used inquiry supported by inspection, observation and/or reperformance to evaluate whether users authenticate to the application through unique user IDs and compared password parameters in place with entity and/or industry standards to evaluate operating effectiveness.

#### CHANGE MANAGEMENT

CM1. We obtained a complete list of users that have access to implement changes in the production environment. We used inquiry supported by inspection to determine that these users do not also have access in the development environment and that production access is authorized and appropriate for the users' assigned duties. (Applicable to MT4, MT5 & Vertica)

CM2. We obtained an accurate and complete list of changes made to the application environment during the audit period. Based on the frequency of changes during the intended period of reliance, we determined an appropriate sample size for testing and selected a random sample. For each of the selected changes, we used inspection or reperformance to evaluate whether the change was appropriately tested and approved prior to migration into production.

#### DATA CENTRE & NETWORK OPERATIONS

DC1. We obtained and reviewed the third-party assurance report related to the data centre hosting the relevant systems.

DC2. Based on the frequency and risk associated with the control, we selected a sample of management's backup monitoring reviews and obtained evidence to test that the backup ran successfully without errors. In case of error, an alert was generated, appropriate personnel notified, and corrective action taken to resolve the error. (Applicable to Vertica, Clickhouse)

DC3. We obtained evidence of the frequency of the backup jobs for the relevant system/application. We ensured that the frequency was in alignment with company and/or professional policies and standards. (Applicable to Vertica, Clickhouse)

Based on the frequency of backups and the risk associated with the control, we made a selection of backups and tested the following attributes:

- The backup was performed as scheduled;
- The backup ended in a successful status;
- In case of backup failure, corrective actions were taken to resolve the error and subsequently perform a successful backup;
- Backup media was stored in a secure location.

DC4. We obtained an accurate and complete list of job statuses in the application environment during the audit period for the relevant jobs. We performed two separate procedures depending on the system:

- Based on the frequency of the jobs, we determined an appropriate sample size for testing and selected a random sample. For each of the selected jobs, we used inspection or reperformance to evaluate whether the job ran successfully without errors and in case of errors, an alert was generated, appropriate personnel notified, and corrective action taken to resolve the error.
- Based on the frequency of job failures, we determined an appropriate sample size for testing and selected a sample. For each of the selected job failures, we used inspection or reperformance to evaluate whether management took appropriate action to resolve the job failure.

DC5. We obtained an accurate and complete list of users that have access to job processes that process key financial data. We used inquiry supported by inspection or reperformance to evaluate whether the access is authorized and appropriate for the users' assigned duties.

#### **EXCEPTIONS & FINDINGS**

AS2. No evidence was available for a modified user on MT4 servers.

AS4. The entity performs user access review only on an adhoc basis and it does not have a formal and established procedure regarding periodic user access reviews for user access to the entity's systems.

AS5. The password policy applied on Vertica and Clickhouse is not set according to best practices.

AS5. The password policy applied on the OS servers of the systems in scope is not set according to best practices.

CM2. No established procedure for the installation of patches/updates on the OS servers of the systems in scope.