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The Directors
iFOREX Financial Trading Holdings Ltd.
c/o New Street Management Limited
Les Echelons Court
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St Peter Port
Guernsey, GY1 1AR

19 February 2026

Dear Sirs/Madams

iFOREX Financial Trading Holdings Ltd. (the “Company”)

We report on the financial information set out in Section B of Part X of the prospectus (the “**Prospectus**”) dated 19 February 2026 of the iFOREX Financial Trading Holdings Ltd., for the years ended 31 December 2022, 2023, and 2024 (the “**Financial Information**”).

This report is required by item 18.3.1 of Appendix 2 Annex 1 of the Prospectus Rules: Admission to Trading on a Regulated Market sourcebook (“**PRM**”) and is given for the purpose of complying with that item and for no other purpose.

Save for any responsibility arising under the PRM Rule 3.1.4R (2)(f) to any person as and to the extent there provided, to the fullest extent permitted by law we do not assume any responsibility and will not accept any liability to any other person for any loss suffered by any such other person as a result of, arising out of, or in connection with this report or our statement, required by and given solely for the purposes of complying with item 1.3 of Appendix 2 Annex 1 of the PRM, consenting to its inclusion in the Prospectus.

Opinion on the Financial Information

In our opinion, the financial information gives, for the purposes of the Prospectus, a true and fair view of the state of affairs of the Company as at 31 December 2022, 2023 and 2024 and of its profits or losses and other comprehensive income, cash flows and changes in equity for the periods then ended in accordance with International Financial Reporting Standards as issued by the International Accounting Standards Board (“**IFRS**”).

Responsibilities

The Directors of the Company are responsible for preparing the Financial Information in accordance with International Financial Reporting Standards as issued by the International Accounting Standards Board.

It is our responsibility to form an opinion on the Financial Information and to report our opinion to you.

Basis of preparation

The Financial Information has been prepared for inclusion in the Prospectus on the basis of the accounting policies set out in note 2 to the Financial Information.

Basis of opinion

We conducted our work in accordance with Standards for Investment Reporting issued by the Financial Reporting Council in the United Kingdom. We are independent in accordance with the FRC’s Ethical

Standard as applied to Investment Circular Reporting Engagements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Our work included an assessment of evidence relevant to the amounts and disclosures in the Financial Information. It also included an assessment of significant estimates and judgments made by those responsible for the preparation of the Financial Information and whether the accounting policies are appropriate to the entity's circumstances, consistently applied and adequately disclosed.

We planned and performed our work so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the Financial Information is free from material misstatement whether caused by fraud or other irregularity or error.

Our work has not been carried out in accordance with auditing or other standards and practices generally accepted in other jurisdictions and accordingly should not be relied upon as if it had been carried out in accordance with those standards and practices.

Conclusions Relating to Going Concern

In performing our work on the Financial Information, we have concluded that the Directors' use of the going concern basis of accounting in the preparation of the Financial Information is appropriate.

Based on the work we have performed, we have not identified any material uncertainties related to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date of the Prospectus.

Declaration

For the purposes of PRM Rule 3.1.4R (2)(f) we are responsible for this report as part of the Prospectus and declare that, to the best of our knowledge, the information contained in this report is in accordance with the facts and that the report makes no omission likely to affect its import. This declaration is included in the Prospectus in compliance with item 1.2 of Appendix 2 Annex 1 of the PRM.

Yours faithfully


Kost Forer Gabbay & Kasierer

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