

Report of factual findings in connection with the existence of Crypto Assets

We have performed the below listed procedures agreed with you on 25 October 2022 in order to identify the existence of Crypto Assets of Paribu users.

Our engagement was undertaken in accordance with the International Standard on Related Services (ISRS 4400) "Engagements To Perform Agreed-Upon Procedures Regarding Financial Information" which is applicable to agreed-upon procedures engagements. The procedures performed were summarized as follows:

To verify whether the crypto money assets belonging to Paribu users are kept in Paribu cold wallets or not; ten (10) crypto assets with high volumes traded by Paribu users; namely, BTC (Bitcoin), ETH (Ethereum), EOS, XLM (Stellar), WAVES, XRP (Ripple), Avalanche (AVAX), Algo (ALGO), Ontology (ONT), Zillica (ZIL) were determined and it was checked whether there are equivalents of the crypto assets in cold wallets are kept.

Upon completion of our review, there were no issues with respect this.

It has been verified that the total of the balance of ten (10) crypto assets, namely BTC (Bitcoin), ETH (Ethereum), EOS, XLM (Stellar), WAVES, XRP (Ripple), Avalanche (AVAX), Algo (ALGO), Ontology (ONT) and Zillica (ZIL) belonging to the users, has the equivalent value in the cold wallets of Paribu.

This factual findings report;

Does not express any assurance since the works performed do not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements and solely for identifying the existence of crypto assets as of 25 October 2022 and valid for the mentioned date only.

Had we performed additional procedures or had we performed an audit or review of the financial statements in accordance with International Standards on Auditing or International Standards on Review Engagements other matters might have come to our attention that would have been reported to you.

Is solely for the purpose set forth in the first paragraph of this report and can not to be used for any other purpose

Relates only to the above mentioned procedures and does not extend to any financial statements of Paribu Teknoloji A.Ş as a whole.

Other problems that may result from fraudulent activities and/or cybercrimes which may happen in companies are not part of the procedures agreed upon.

DENGE BAĞIMSIZ DENETİM SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.

Member of MAZARS



Aziz Murat Demirtaş, CPA

Partner

25 October 2022

İstanbul, Turkey