



RSM Cyprus Limited

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## **Independent Auditors' Report** **To the Board of Directors of Precognition Capital S.R.O.**

**Independent Assurance Report to the Board of Directors of Precognition Capital S.R.O. (the "Company") relating to the balance maintained in a Crypto Exchange and the respective clients' amount in the Company's back-office system as at 03 September 2024 at 12:44 pm.**

We were engaged by the Board of Directors of the Company to compare the balance maintained in a Crypto Exchange and the respective amount in the Company's back-office system (the "Statement") as at 03 September 2024 at 12:44 pm, in the form of an independent limited conclusion, about whether the Statement is not fairly presented, in all material respects.

### **Responsibilities of the Board of Directors of the Company**

The Company's Board of Directors is responsible for preparing the Statement that is free from material misstatement.

This responsibility includes designing, implementing and maintaining internal control relevant to the preparation of the Statement that is free from material misstatement, whether due to fraud or error, maintaining adequate records and making judgements and estimates that are reasonable in the circumstances.

### **Our responsibilities**

Our responsibility is to form an independent limited assurance conclusion on whether any matters have come to our attention that cause us to believe that the Statement is not fairly presented, in all material respects, based on the evidence obtained.

We conducted our work in accordance with the International Standard on Assurance Engagements other than Audits or Reviews of Historical Financial Information ('ISAE 3000 (Revised)'), issued by the International Auditing and Assurance Standards Board. This standard requires that we plan and perform our procedures to obtain a meaningful level of assurance about whether the measures taken by the Company are suitable, as the basis for our limited assurance conclusion.

The procedures selected depend on our understanding of the internal control system of the Company and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

**THE POWER OF BEING UNDERSTOOD**

AUDIT | TAX | CONSULTING

RSM Cyprus Limited is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.



## **Our Independence and Quality Management**

The firm applies International Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have complied with the independence and other ethical requirements of the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

## **Conclusion**

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Statement as at 03 September 2024 at 12:44 pm (as presented in the Appendix of this letter) is not fairly presented, in all material respects.

## **Purpose and Restriction on use**

Our report should not be regarded as suitable to be used or relied on by any party wishing to acquire rights against us other than the Company's Board of Directors for any purpose or in any context. We accept or assume no responsibility and deny any liability to any party other than the Company for our work, for this independent limited assurance report, or for the conclusion we have reached.

Our report is released to Precognition Capital S.R.O. on the basis that it will not be copied, referred to or disclosed, in whole (save for the Company's own internal procedures) or in part, without our prior consent. This report relates only to the Statement and does not extend to any financial statements or other financial information of the Company.

*RSM Cyprus Ltd*

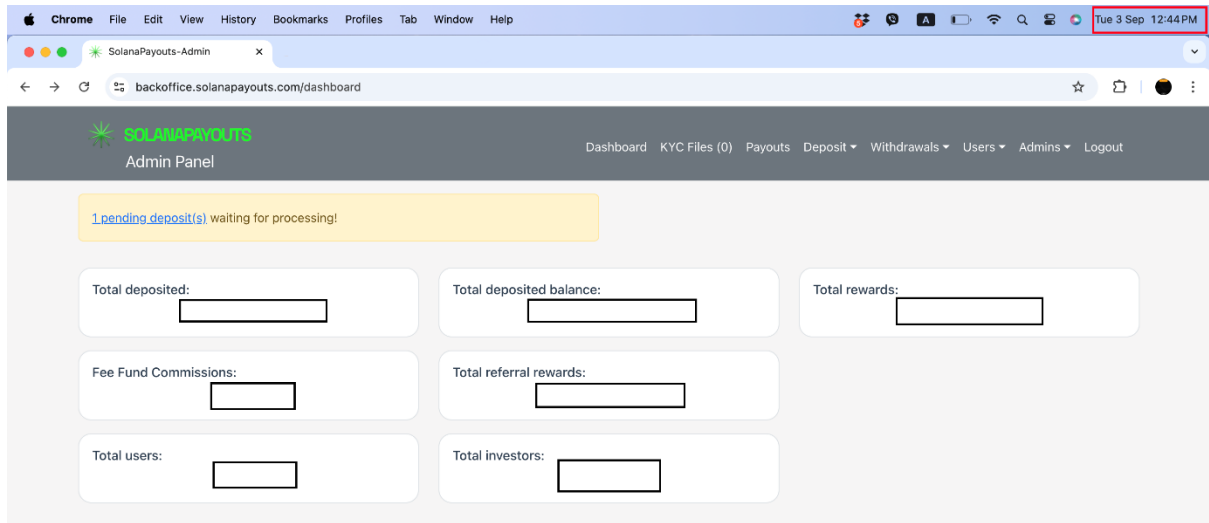
RSM Cyprus Ltd  
Certified Public Accountants and Registered Auditors

Nicosia, 09 September 2024



## Appendix

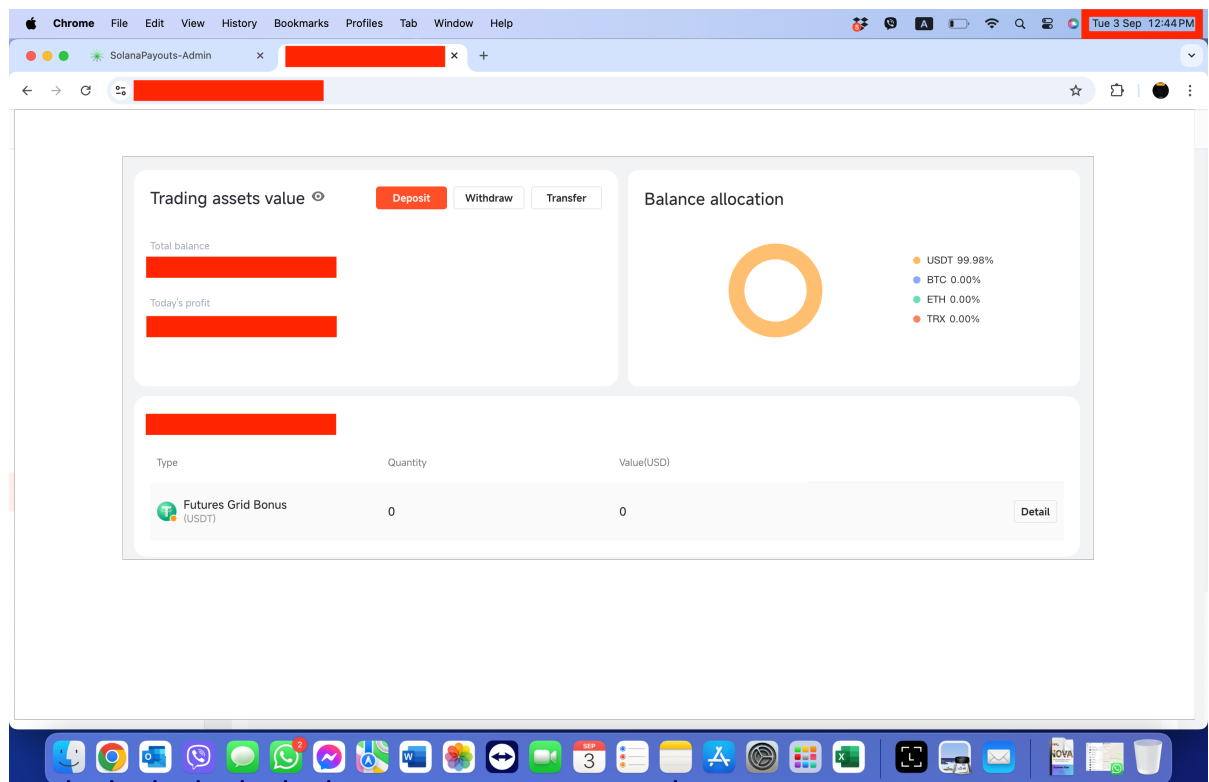
### 1. Extract from the Company's back-office system:



The screenshot shows the SolanaPayouts Admin Panel dashboard. At the top, there is a navigation bar with the following items: Dashboard, KYC Files (0), Payouts, Deposit, Withdrawals, Users, Admins, and Logout. A notification banner at the top left states "1 pending deposit(s) waiting for processing!". Below this, there are six summary cards, each with a label and an input field:

- Total deposited: [input field]
- Total deposited balance: [input field]
- Total rewards: [input field]
- Fee Fund Commissions: [input field]
- Total referral rewards: [input field]
- Total users: [input field]
- Total investors: [input field]

### 2. Extract from the Company's Crypto Exchange wallet:



The screenshot shows the SolanaPayouts Crypto Exchange wallet interface. It features a "Trading assets value" section with buttons for "Deposit", "Withdraw", and "Transfer". Below this, there are two summary cards: "Total balance" and "Today's profit", both with red bars. To the right, a "Balance allocation" section displays a donut chart and a legend:

- USDT 99.98%
- BTC 0.00%
- ETH 0.00%
- TRX 0.00%

Below the charts is a table with the following columns: Type, Quantity, and Value(USD). The table contains one entry:

Type	Quantity	Value(USD)
Futures Grid Bonus (USDT)	0	0

A "Detail" button is located to the right of the table entry. The bottom of the screenshot shows a macOS dock with various application icons.

*RSM Cyprus Ltd*  
Initialized for identification purposes.

