

17 April 2024

The Cyprus Securities and Exchange Commission  
27 Diagorou Street  
P.O Box 24996  
1306 Nicosia,  
Cyprus

Dear Sirs

**Independent Auditors' Report to the Cyprus Securities and Exchange Commission in respect of One Plus Capital Limited for the financial year ended 31 December 2023 pursuant to article 433 of Part Eight of European Regulation (EU) 575/2013 («Pillar III disclosures»)**

1 As the independent auditors of One Plus Capital Limited (the "Company"), we have audited the financial statements of the Company for the year ended 31 December 2023 in accordance with International Standards on Auditing.

2 The Company's Board of Directors is responsible for the preparation and fair presentation of the Disclosures in accordance with the Regulation. Pursuant to the provisions of paragraph 32(1) of Part II of DI2014-144-14 for the Prudential Supervision of Investment Firms we have audited the disclosures required by article 433 of Part Eight of European Regulation (EU) 575/2013 («Pillar III disclosures»).

3 ISA 720 "Other Information in Documents Containing Audited Financial Statements" requires the auditor to read the Disclosures to identify material inconsistencies with the audited financial statements.

4. We have read the Disclosures and we report that:

(a) We did not identify a material inconsistency between the Disclosures and the financial statements.

(b) We have not become aware of an apparent material misstatement of fact.

(c) No material Disclosures have been omitted.

5. Our report is solely for the purpose as set forth in the above paragraphs of this report 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 Disclosures required pursuant to article 433 of Part Eight of European Regulation (EU) 575/2013 («Pillar III disclosures») and does not extend to any financial statements of the Company.

Andreas Argyrou  
Managing Director

Priamus Audit Ltd

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