



Additional Publications - Circular C462

eToro Europe Ltd is publishing this document to comply with Circular C462: Prudential treatment of crypto assets and enhancement of risk management procedures associated with crypto assets, published on 03 August 2021.

Specifically paragraph C. Pillar III Disclosures requires the disclosure of any material crypto-asset holdings and include information on:

- the exposure amounts of different crypto-asset exposures,
- the capital requirement for such exposures and
- the accounting treatment of such exposures.

Exposure	Capital Requirements	Accounting Treatment
\$136,619,700	\$6,818,647	1. Coins in Liquidity Providers used for hedging are treated as On-Balance Sheet within the Financial Statement of the Company. 2. Client Crypto CFD Equity and Crypto Assets under custody are treated as Off-Balance Sheet.