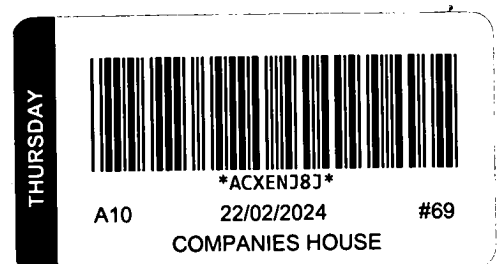


**Gain Capital Holdings Ltd**  
**Annual Report and Financial Statements**  
**30 September 2023**



Gain Capital Holdings Ltd  
Annual report an financial statements  
For the year ended 30 September 2023

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## **Directors' and strategic report**

The Directors present their report and the financial statements for the year ended 30 September 2023.

### **Principal Activity**

The principal activity of the Company is that of a holding company. The Company changed period end from December to September during the prior period. The prepared accounts for the prior period are for the nine month period from 1 January 2022 to 30 September 2022. There have not been any significant changes in the Company's principal activities in the period under review, nor are the Directors aware as of the date of this report, of any changes to the activities of the Company in the forthcoming year.

### **Results & Dividends**

The loss for the period, after taxation, amounted to £7,000 (2022: Loss £4,000).

### **Business review and future developments**

The Company does not trade or provide any services to the clients of its subsidiary undertakings.

Over the coming year the Company is expected to continue as an intermediate holding company and any profit, loss or balance sheet movements will continue to arise mainly from transactions with fellow group companies.

### **Going Concern**

The consequences of the Israel-Hamas and the Ukraine conflicts have caused a severe disruption to global economies. There has been no material impact on the Company as the Company has no employees and is a holding Company.

The Company's business activities, the key factors likely to affect its future development, profitability, cash flows, principal risks and uncertainties and financial position are outlined above. Note 1.2 of the financial statements sets out the basis upon which the Directors have made their going concern assessment. The Directors, after making due enquiries, consider there to be reasonable evidence that the Company has sufficient resources to continue in operational existence for the foreseeable future. The Directors have received confirmation that the group intend to continue to support the Company and intend to not liquidate the Company. For this reason, the Directors continue to adopt the going concern basis in preparing the financial statements.

### **Directors**

The following directors held office during 2023, and since period end:

A Hine  
D Rotsztain

### **Political contributions**

The Company made no political donations or incurred any political expenditure during the period.

### **Disclosure of information to auditor**

The Directors who held office at the date of approval of this Directors' report confirm that, so far as they are each aware, there is no relevant audit information of which the Company's auditor is unaware; and each director has taken all the steps that he or she ought to have taken as a director to make himself or herself aware of any relevant audit information and to establish that the Company's auditor is aware of that information.

Gain Capital Holdings Ltd  
Annual report and financial statements  
For the year ended 30 September 2023

**Directors' and strategic report (continued)**

**Auditor**

Pursuant to Section 487 of the Companies Act 2006, the auditor will be deemed to be reappointed and BDO LLP will therefore continue in office.

The Company has taken small companies exemptions when producing the Directors report.

By order of the board



A Hine  
Director

Registered Office: Devon House  
58 St Katharine's Way  
London, UK, E1W 1JP

Date: 20 / 02 / 2024

**STATEMENT OF DIRECTORS' RESPONSIBILITIES IN RESPECT OF THE STRATEGIC REPORT,  
DIRECTORS' REPORT AND THE FINANCIAL STATEMENTS**

The directors are responsible for preparing the Strategic Report, Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial period. Under that law they have elected to prepare the financial statements in accordance with UK accounting standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless is inappropriate to presume the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board



A Hine  
Director

Registered Office: Devon House  
58 St Katharine's Way  
London, UK, E1W 1JP

Date: 20 / 02 / 2024

# **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GAIN CAPITAL HOLDINGS LTD**

## **Opinion on the financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the Company's affairs as at 30 September 2023 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements of Gain Capital UK Limited ("the Company") for the period ended 30 September 2023 which comprise the Profit and Loss Account and other Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

## **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Independence**

We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

## **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating 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 when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Directors with respect to going concern are described in the relevant sections of this report.

## **Other information**

The Directors are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **Other Companies Act 2006 reporting**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic Report and the Directors' Report for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Directors' Report have been prepared in accordance with applicable legal requirements.

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GAIN CAPITAL HOLDINGS LTD (continued)**

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Directors were not entitled to take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a Strategic report.

### **Responsibilities of Directors**

As explained more fully in the Statement of Directors' Responsibilities, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

### **Extent to which the audit was capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

#### *Non-compliance with laws and regulations*

Non-compliance with laws and regulations

Based on:

- Our understanding of the Company and the industry in which it operates;
- Discussion with management and those charged with governance; and
- Obtaining and understanding of the Company's policies and procedures regarding compliance with laws and regulations.

We considered the significant laws and regulations to be the applicable accounting framework and UK tax legislation.

The Company is also subject to laws and regulations where the consequence of non-compliance could have a material effect on the amount or disclosures in the financial statements, for example through the imposition of fines or litigations.

Our procedures in respect of the above included:

- Review of minutes of meeting of those charged with governance for any instances of non-compliance with laws and regulations;
- Review of correspondence with tax authorities for any instances of non-compliance with laws and regulations; and
- Review of financial statement disclosures and agreeing to supporting documentation.

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GAIN CAPITAL HOLDINGS LTD (continued)

### *Fraud*

We assessed the susceptibility of the financial statements to material misstatement, including fraud. Our risk assessment procedures included:

- Enquiry with management and those charged with governance regarding any known or suspected instances of fraud;
- Obtaining an understanding of the Company's policies and procedures relating to:
  - Detecting and responding to the risks of fraud; and
  - Internal controls established to mitigate risks related to fraud.
- Review of minutes of meeting of those charged with governance for any known or suspected instances of fraud;
- Discussion amongst the engagement team as to how and where fraud might occur in the financial statements;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud; and

Based on our risk assessment, we considered the areas most susceptible to fraud to be management override of internal controls.

Our procedures in respect of the above included:

- Testing a sample of journal entries throughout the year, which met a defined risk criteria, by agreeing to supporting documentation;

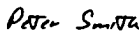
We communicated relevant identified laws and regulations and potential fraud risks to all engagement team members who were all deemed to have appropriate competence and capabilities and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### **Use of our report**

This report is made solely to the Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:  
  
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Peter Smith (Senior Statutory Auditor)  
For and on behalf of BDO LLP, statutory auditor  
London, UK

Date: 20 February 2024

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).



**Profit and Loss Account and Other Comprehensive Income  
For the period ended 30 September 2023**

	Note	2023 £'000	2022 £'000
Administrative expenses		(7)	(4)
<b>Operating loss</b>	2	(7)	(4)
<b>Loss before taxation</b>		(7)	(4)
Tax on loss	5	—	—
<b>Loss and total comprehensive loss for the period</b>		(7)	(4)

All financial results are derived from continuing operations in the current and the preceding period.

The notes on pages 10 to 16 form an integral part of these financial statements.

Gain Capital Holdings Ltd  
Annual report an financial statements  
For the year ended 30 September 2023

**Balance Sheet  
at 30th September 2023**

	Note	£'000	2023 £'000	£'000	2022 £'000
<b>Fixed assets</b>					
Investments in subsidiary undertakings	6		139		139
<b>Current assets</b>					
Cash at bank and in hand		7		7	
		<u>7</u>		<u>7</u>	
<b>Creditors: Amounts falling due within one year</b>	7				
		<u>(41)</u>		<u>(34)</u>	
<b>Net current liabilities</b>			(34)		(27)
<b>Net assets</b>			<u>105</u>		<u>112</u>
<b>Capital and reserves</b>					
Called up share capital	8		26,417		26,417
Profit and loss account			(26,312)		(26,305)
<b>Total Equity</b>			<u>105</u>		<u>112</u>

All financial results are derived from continuing operations in the current and the preceding period.

The notes on pages 10 to 16 form an integral part of these financial statements.

These financial statements were approved by the Board of Directors on 20/02/2024

and were signed on its behalf by:



A Hine  
Director

Company registered number: 02294980

## Statement of Changes in Equity

	Called up Share Capital £'000	Profit and loss account £'000	Total Equity £'000
At 1 January 2022	26,417	(26,301)	116
Total comprehensive loss for the period	—	(4)	(4)
At 30 September 2022	26,417	(26,305)	112
Total comprehensive loss for the year	—	(7)	(7)
At 30 September 2023	26,417	(26,312)	105

The notes on pages 10 to 16 form an integral part of these financial statements.

## NOTES TO THE ACCOUNTS

### 1. Accounting policies

Gain Capital Holdings Ltd (the "Company") is a private company incorporated and domiciled and registered in England and Wales in the UK. The registered number is 02294980 and the registered address is Devon House, 58 St Katharine's Way, London, E1W 1JP.

The Company is exempt by virtue of s401 of the Companies Act 2006 from the requirement to prepare group financial statements. These financial statements present information about the Company as an individual undertaking and not about its group.

These financial statements were prepared in accordance with Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102"). The presentation currency of these financial statements is sterling. All amounts in the financial statements have been rounded to the nearest £1,000.

The Company's ultimate parent undertaking, StoneX Group Inc. (a company incorporated in the United States of America) includes the Company in its consolidated financial statements. The consolidated financial statements of StoneX Group Inc. are prepared in accordance with US Generally Accepted Accounting Principles, are available to the public and may be obtained from the investor relations website which can be found at <https://www.stonex.com/> in the section on Investor Relations. In these financial statements, the Company is considered to be a qualifying entity (for the purposes of this FRS) and has applied the exemptions available under FRS 102 in respect of the following disclosures:

- Cash Flow Statement and related notes; and
- Key Management Personnel compensation

As the consolidated financial statements of StoneX Group Inc. include the disclosures equivalent to those required by FRS 102, the Company has also taken the exemptions available in respect of the following disclosures:

- Certain disclosures required by FRS 102.26 Share Based Payments; and
- Certain disclosures required by FRS 102.11 Basic Financial Instruments and FRS 102.12 Other Financial Instrument Issues in respect of financial instruments not falling within the fair value accounting rules of Paragraph 36(4) of Schedule 1.

The accounting policies set out below have, unless otherwise stated, been applied consistently to all periods presented in these financial statements.

Judgements made by the Directors in the application of these accounting policies that have significant effect on the financial statements and estimates with a significant risk in the next year are discussed in note 11.

#### 1.1 Measurement convention

The financial statements are prepared on the historical cost basis.

#### 1.2 Going concern

The consequences of the Israel-Hamas and the Ukraine conflicts have caused a severe disruption to global economies. There has been no material impact on the Company as the Company has no employees and is a holding Company.

On the basis of the Company Directors' assessment of the Company's financial position, its future developments as set out in the Directors report and of the enquiries made by them of the ultimate parent company and confirmation of its commitment to provide ongoing support to the Company, intend to not demand the repayment of the intercompany creditor and intend to not liquidate the Company, the Company's Directors have a reasonable expectation that the Company will have sufficient resources to be able to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

## NOTES TO THE ACCOUNTS

### 1.3 Foreign currency

Transactions in foreign currencies are translated to the Company's functional currency at the foreign exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are retranslated to the functional currency at the foreign exchange rate ruling at that date. Non-monetary assets and liabilities that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction. Non-monetary assets and liabilities denominated in foreign currencies that are stated at fair value are retranslated to the functional currency at foreign exchange rates ruling at the dates the fair value was determined. Foreign exchange differences arising on translation are recognised in the profit and loss account.

### 1.4 Basic financial instruments

#### *Trade and other debtors / creditors*

Trade and other debtors are recognised initially at transaction price less attributable transaction costs. Trade and other creditors are recognised initially at transaction price plus attributable transaction costs. Subsequent to initial recognition they are measured at amortised cost using the effective interest method, less any impairment losses in the case of trade debtors. If the arrangement constitutes a financing transaction, for example if payment is deferred beyond normal business terms, then it is measured at the present value of future payments discounted at a market rate of instrument for a similar debt instrument.

#### *Cash and cash equivalents*

Cash and cash equivalents comprise cash balances and call deposits.

#### *Investments in subsidiaries*

These are separate financial statements of the Company. Investments in subsidiaries are carried at cost less impairment.

### 1.5 Impairment excluding deferred tax assets

#### *Financial assets (including trade and other debtors)*

A financial asset not carried at fair value through profit or loss is assessed at each reporting date to determine whether there is objective evidence that it is impaired. A financial asset is impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset, and that the loss event had a negative effect on the estimated future cash flows of that asset that can be estimated reliably.

An impairment loss in respect of a financial asset measured at amortised cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows discounted at the asset's original effective interest rate. For financial instruments measured at cost less impairment an impairment is calculated as the difference between its carrying amount and the best estimate of the amount that the Company would receive for the asset if it were to be sold at the reporting date. Interest on the impaired asset continues to be recognised through the unwinding of the discount. Impairment losses are recognised in profit or loss. When a subsequent event causes the amount of impairment loss to decrease, the decrease in impairment loss is reversed through profit or loss.

#### *Non-financial assets*

The carrying amounts of the Company's non-financial assets, other than deferred tax assets, are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated. The recoverable amount of an asset or cash-generating unit is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset.

## NOTES TO THE ACCOUNTS

### 1.5 Impairment excluding deferred tax assets (continued)

An impairment loss is recognised if the carrying amount of an asset exceeds its estimated recoverable amount. Impairment losses are recognised in profit or loss.

An impairment loss is reversed if and only if the reasons for the impairment have ceased to apply. Impairment losses recognised in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists.

An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

### 1.6 Interest receivable and Interest payable

Interest payable and similar expenses include interest payable, finance expenses on shares classified as liabilities and finance leases recognised in profit or loss using the effective interest method, unwinding of the discount on provisions, and net foreign exchange losses that are recognised in the profit and loss account (see foreign currency accounting policy).

Interest income and interest payable are recognised in profit or loss as they accrue, using the effective interest method.

### 1.7 Taxation

Tax on the profit or loss for the period comprises current and deferred tax. Tax is recognised in the profit and loss account except to the extent that it relates to items recognised directly in equity or other comprehensive income, in which case it is recognised directly in equity or other comprehensive income.

Current tax is the expected tax payable or receivable on the taxable income or loss for the period, using tax rates enacted or substantively enacted at the balance sheet date, and any adjustment to tax payable in respect of previous years.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

### 1.8 Other income

Dividend income is recognised in the profit and loss account on the date the Company's right to receive payments is established. Foreign currency gains and losses are reported on a net basis.

## 2. Operating profit

### Auditor's remuneration

	2023 £'000	2022 £'000
Audit of these financial statements	7	6

## NOTES TO THE ACCOUNTS

### 3. Staff numbers and costs

The average number of persons employed by the Company (including directors) during the period, analysed by category, was as follows:

	2023 Numbers	2022 Numbers
Directors	2	2

### 4. Directors' remuneration

The Directors' remuneration costs are borne by other group companies.

### 5. Taxation

	2023 £'000	2022 £'000
<b>Corporation tax:</b>		
UK Corporation tax on loss for the period	—	—
<b>Total tax charge</b>	—	—

	2023 Current Tax £'000	2023 Deferred tax £'000	2023 Total Tax £'000	2022 Current Tax £'000	2022 Deferred tax £'000	2022 Total Tax £'000
Recognised in profit and loss account	—	—	—	—	—	—

### Reconciliation of effective tax rate

	2023 £'000	2022 £'000
Loss before taxation	(7)	(4)
Loss before taxation multiplied by standard rate of UK corporation tax of 22% (2022: 19%).	(1)	(1)
Permanently disallowable items	1	1
<b>Total tax charge</b>	—	—

## NOTES TO THE ACCOUNTS

### 6. Fixed asset Investments

	2023 £'000	2022 £'000
<b>Shares in group undertakings</b>		
<b>Cost</b>		
At beginning of period	139	139
At end of period	139	139
<b>Net book value</b>		
At 1 October / 1 January	139	139
At 30 September	139	139

The Company has the following investments in subsidiaries:-

Company	Domicile	Holding	Voting Rights	Principal business	Address
Gain Capital UK Limited	England & Wales	Ordinary shares	100%	Financial services	Devon House, 58 St Katharine's Way, London, E1W 1JP
Trade Facts Limited	England & Wales	Ordinary shares	100%	Financial services	Devon House, 58 St Katharine's Way, London, E1W 1JP
StoneX Poland Sp. Z o.o	Poland	Ordinary shares	100%	IT Services	ul. Szlak 49, 31-153 Kraków
Gain Capital Technology Consulting Hong Kong Ltd	Hong Kong	Ordinary shares	100%	Financial services	33 Des Voeux Road Central, Hong Kong
Jia Rao Network Technology Ltd	China	Ordinary shares	100%	Financial services	We Work, Building A ITC, 1901 Huashan Road Shanghai 200030
Gain Capital Europe GmbH	Germany	Ordinary shares	100%	Financial services	Friedrich-Ebert-Anlage 36, 60325 Frankfurt

During the period an application was made to Companies House to strike off Trade Facts Limited. The strike off date of Trade Facts Limited was 10 January 2023 with a dissolution date of 17 January 2023.

On 1 November 2022 StoneX Poland sp. z.o.o. transferred its trade, assets and employees to an newly established Polish branch of StoneX Financial Ltd. The rationale for this transaction was to increase interaction and efficiency between the UK and Polish operations. This transaction also assists with a legal entity rationalisation of other GAIN entities within the StoneX group.



## NOTES TO THE ACCOUNTS

### 7. Creditors: amounts falling due within one year

	2023 £	2022 £
Amounts owed to parent and fellow subsidiary undertakings	34	28
Accruals and deferred income	7	6
Due within one year	<u>41</u>	<u>34</u>

### 8. Capital and Reserves

#### Share Capital

	£'000	£'000
<b>Allotted, called up and fully paid</b>		
In issue at 30 September 2022 / 31 December 2021	<u>26,417</u>	<u>26,417</u>
In issue at 30 September 2023 / 30 September 2022	<u>26,417</u>	<u>26,417</u>
	2023 £'000	2022 £'000
<b>Allotted, called up and fully paid</b>		
2,641,704,683 ordinary shares of £0.01 each	26,417	26,417
Shares classified in shareholder's funds	<u>26,417</u>	<u>26,417</u>

The holders of ordinary shares are entitled to receive dividends as declared from time to time and are entitled to one vote per share at meetings of the Company.

### 9. Related parties

The Company is exempt from the requirement to disclose transactions with fellow wholly owned group undertakings under Section 33 Related party disclosures of FRS 102. There were no other related party transactions requiring disclosure.

	Creditors outstanding 2023 £'000	Creditors outstanding 2022 £'000
<i>Entities over which Company has control, joint control or significant influence:</i>		
Gain Capital UK Limited	8	8
<i>Amounts owed to parent and fellow subsidiary undertakings:</i>		
StoneX Financial Ltd	26	20
	<u>34</u>	<u>28</u>

## NOTES TO THE ACCOUNTS

### 10. Ultimate parent company and parent company of larger group

The Company is a subsidiary undertaking of Gain Global Markets International BV. The largest and smallest group in which the results of the Company are consolidated is that headed by StoneX Group Inc., a company registered in Delaware, United States of America, whose administrative head office is registered in 3411 Silverside Road, Rodney Building #104, Wilmington, New Castle County, 19819 Delaware, United States of America. The results and financial position of the Company are incorporated into the consolidated financial statements of the ultimate parent company, StoneX Group Inc., and these may be obtained at <https://www.stonex.com/> in the section on Investor Relations.

### 11. Accounting estimates and judgements

#### *Key sources of estimation uncertainty*

The preparation of the financial statements requires the Company to make estimates, judgements and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses and related disclosure of contingent liabilities and assets. The Directors base their estimates on historic experience and various other assumptions that they believe are reasonable under the circumstances, the results of which form the basis of making judgements about the carrying value of assets and liabilities that are not readily apparent from one source. The estimates and assumptions that have a significant risk of causing material adjustment to the carrying amount of assets and liabilities within the next financial year are addressed below.

- Determine whether there are indicators of impairment of the Company's investments. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the asset and where it is a component of a larger cash-generating unit, the viability and expected future performance of that unit.

### 12. Subsequent events

No subsequent events.