

WHITE PAPER

Scitus Token

LEGAL DISCLAIMER

PLEASE READ THIS DISCLAIMER AND THE WHITE PAPER CAREFULLY. IF YOU ARE IN ANY DOUBT AS TO THE ACTION YOU SHOULD TAKE, YOU SHOULD CONSULT YOUR LEGAL, FINANCIAL, TAX OR OTHER PROFESSIONAL ADVISOR(S).

This crypto-asset white paper is issued by Scitus Fintech Ltd; a private limited liability company incorporated in the Republic of Cyprus under registration number HE 462167, with its registered office at Metochiou 73, Mezzanine, Engomi, 2407 Nicosia, Cyprus.

This white paper has been prepared and published solely for the purposes of Title II of Regulation (EU) 2023/1114 on Markets in Crypto-Assets (MiCA), in connection with the public offering of the C2S utility token within the European Union.

NOTE: This crypto-asset white paper has not been approved by any competent authority in any Member State of the European Union. The offeror of the crypto-asset is solely responsible for the content of this crypto-asset white paper.

Nothing in this white paper constitutes or should be interpreted as:

- (a) investment advice;
- (b) a recommendation to buy, sell, or hold any financial instrument;
- (c) an offer or solicitation to purchase financial instruments; or
- (d) a guarantee of the performance or future value of the C2S token.

Purchasers should ensure they fully understand the nature, risks, rights, and obligations associated with the C2S token as described in this white paper.

By accessing or retaining this white paper, you acknowledge that you have read, understood, and accepted this Legal Disclaimer.

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		environment-related adverse impacts of the consensus mechanism
01	Date of notifications	2026-08-07
02	Statement in accordance with Article 6(3) of Regulation (EU) 2023/1114	This crypto-asset white paper has not been approved by any competent authority in any Member State of the European Union. The offeror of the crypto-asset is solely responsible for the content of this crypto-asset white paper.
03	Compliance statement in accordance with Article 6(6) of Regulation (EU) 2023/1114	This crypto-asset white paper complies with Title II of Regulation (EU) 2023/1114 of the European Parliament and of the Council and, to the best of the knowledge of the management body, the information presented in the crypto-asset white paper is fair, clear and not misleading and the crypto-asset white paper makes no omission likely to affect its import.
04	Statement in accordance with Article 6(5), points (a), (b), (c) of Regulation (EU) 2023/1114	The crypto-asset referred to in this white paper may lose its value in part or in full, may not always be transferable and may not be liquid.
05	Statement in accordance with Article 6(5), point (d) of Regulation (EU) 2023/1114	The utility token referred to in this white paper may not be exchangeable against the good or service promised in the crypto-asset white paper, especially in the case of a failure or discontinuation of the crypto-asset project.
06	Statement in accordance with Article 6(5), points (e) and (f) of Regulation (EU) 2023/1114	The crypto-asset referred to in this white paper is not covered by the investor compensation schemes under Directive 97/9/EC of the European Parliament and of the Council or the deposit guarantee schemes under Directive 2014/49/EU of the European Parliament and of the Council.
Summary		
07	Warning in accordance with Article 6(7), second subparagraph of Regulation (EU) 2023/1114	Warning This summary should be read as an introduction to the crypto-asset white paper. The prospective holder should base any decision to purchase this crypto-asset on the content of the crypto-asset white paper as a whole and not on the summary alone. The offer to the public of this crypto-asset does not constitute an offer or solicitation to purchase financial instruments and any such offer or solicitation can be made only by means of a prospectus or other offer documents pursuant to the applicable national law. This crypto-asset white paper does not constitute a prospectus as referred to in Regulation (EU) 2017/1129 of the European Parliament and of the Council or any other offer document pursuant to Union or national law.
08	Characteristics of the crypto-asset	Characteristics C2S is a fungible utility token designed to underpin the ISTOS ecosystem, creating a unified, compliant, and accessible digital financial environment. It empowers

		global users to overcome barriers of exclusivity, fragmentation, and geographical limits while ensuring compliance with the Regulation (EU) 2023/1114. The C2S enables its holders to access the following services and benefits within the ISTOS ecosystem: • platform fees discounts via stake-pay, • staking rewards, • priority access to token offerings and tokenised asset launches, • lifestyle and retail integrations, • community engagement and non-binding governance votes. C2S represents a compliant, transparent, and innovation-driven token project aligned with EU regulatory standards. With strong governance, experienced leadership, and a sustainable ecosystem model, it is positioned to deliver both user value and regulatory confidence. Purchaser rights and their exercise • Token allocation: C2S will be distributed to the wallet provided by the purchaser in accordance with the schedule specified in this white paper. The purchaser shall specify a wallet where their C2S shall be sent. • Ownership of tokens: Holders may transfer, buy/sell, and benefit from token utilities once received based on platform services and functionality availability. • Withdrawal & reimbursement: Retail purchasers may withdraw by submitting a claim before the end of the subscription period. • Refunds: If the public offer is cancelled or the minimum subscription target is not reached, purchasers will be refunded. Purchaser obligations and their exercise • Compliance with T&C and laws: C2S purchasers must comply with the issuer's Terms & Conditions, AML/KYC requirements, and all applicable laws. • Technical requirements: Purchasers must provide a wallet address that meets the issuer's technical requirements for token receipt. Conditions for Modifications Purchaser rights and obligations may be modified due to regulatory, technical, operational, or error-correction reasons. Participants will be notified in a timely manner of any changes.
09	Information about the quality and quantity of goods or services to which the utility tokens give access and restrictions on the transferability	C2S bridges the gap between traditional finance and blockchain innovation by offering users direct access to tokenised financial services, seamless asset exchange, staking, and lifestyle integrations in travel, retail, and entertainment. C2S is transferable between compatible wallets after the allocation of tokens following the conclusion of the public offer and the subsequent lock-up period. Transfers of staked tokens is not possible.
10	Key information about	Minimum target subscription goal: 1,000,000 EUR

	the offer to the public or admission to trading	Maximum target subscription goal: 12,800,000 EUR Issue price: 0.030-0.065 EUR, depending on the phase of the offer Blended price (calculated as per max allocation amount per phase): EUR0.0511 Subscription fees: N/A Total number of C2S to be offered: 250,000,000 Total C2S supply: 500,000,000 Prospective holders: ALL (subject to AML/KYC) Phases of the offer:				
		Phase	Duration	Price per C2S (EUR)	Min-Max subscription per person (EUR)	Target Audience
		Phase 0	Weeks 1–2	EUR0.030	EUR1,000 – EUR5,000	Invited Participants Corporate
		Phase 1	Weeks 3–4	EUR0.045	EUR1,000 – EUR10,000	Early Public
		Phase 2	Weeks 5–6	EUR0.055	EUR500 – EUR25,000	Public Core
		Phase 3	Weeks 7–8	EUR0.065	EUR0 – EUR50,000	Wider Public
		Subscription period: 8 weeks across up to 4 phases. The issuer maintains the right to extend or shorten each and every offer phase period by a maximum of 2 weeks or merge with an adjacent phase by posting an announcement on its public domain, at least one (1) calendar day before the maturity of the period(s) concerned. Name of the crypto-asset service provider in charge of the placing of crypto-assets: N/A The form of placing of crypto-assets: N/A Description of the admission to trading: N/A Name of the trading platform: N/A At issuer's discretion per phase, unsold tokens may be (i) withdrawn to treasury, (ii) re-allocated to a subsequent phase, or (iii) burned. End-of-ICO unsold tokens may be withdrawn to treasury to support future ecosystem functions, burned, or a combination of both.				
		Part A - Information about the offeror or the person seeking admission to trading				
		A.1	Name	Scitus Fintech Ltd		
		A.2	Legal form	Ιδιωτική Εταιρεία (Private Limited Company)		
A.3	Registered address	Metochiou, 73, MEZZANINE, Engomi 2407, Nicosia, CY				
A.4	Head office	Metochiou, 73, MEZZANINE, Engomi 2407, Nicosia, CY				
A.5	Registration Date	2024-07-01				
A.6	Legal entity identifier	N/A				
A.7	Another identifier required pursuant to applicable national law	HE 462167				
A.8	Contact telephone	+357 22 22 278 670				

	number																			
A.9	E-mail address	info@scitusfintech.com																		
A.10	Response time (Days)	5 Business Days																		
A.11	Parent Company	SCITUS P/E Portfolio Assets PLC																		
A.12	Members of the Management body (BoD)	<table> <tr> <th>Name</th><th>Business address</th><th>Function</th></tr> <tr> <td>Joseph Hadjijoseph</td><td>Mezzanine floor, 73 Metochiou Str., 2473, Engomi, Nicosia, Cyprus</td><td>Managing Director Oversees financial strategy, risk management, and regulatory compliance. Responsible for capital raising, financial planning, and implementing robust governance and treasury systems across the ISTOS ecosystem.</td></tr> <tr> <td>Michael Philippou</td><td>Mezzanine floor, 73 Metochiou Str., 2473, Engomi, Nicosia, Cyprus</td><td>Director, Chief Technology Officer Leads blockchain architecture, security, and platform scalability across the ISTOS ecosystem. Responsible for smart contract design, cross-chain interoperability, and ensuring compliance-ready technology frameworks. Provides forensic-level oversight on data governance, cybersecurity, and digital asset infrastructure.</td></tr> <tr> <td>James Papageorgi</td><td>Mezzanine floor, 73 Metochiou Str., 2473, Engomi, Nicosia, Cyprus</td><td>Chief Operating Officer Leads digital innovation and user experience. Focuses on front-end development, seamless onboarding, and building partnerships for lifestyle and retail integrations.</td></tr> <tr> <td>Elli Hadjihanna</td><td>Mezzanine floor, 73 Metochiou Str., 2473, Engomi, Nicosia, Cyprus</td><td>Director, Compliance Oversight</td></tr> <tr> <td>Christiana Aristidou</td><td>Omonoias 52, TROODOS COURT, 3052 Limassol</td><td>Director, Legal Advisor</td></tr> </table>	Name	Business address	Function	Joseph Hadjijoseph	Mezzanine floor, 73 Metochiou Str., 2473, Engomi, Nicosia, Cyprus	Managing Director Oversees financial strategy, risk management, and regulatory compliance. Responsible for capital raising, financial planning, and implementing robust governance and treasury systems across the ISTOS ecosystem.	Michael Philippou	Mezzanine floor, 73 Metochiou Str., 2473, Engomi, Nicosia, Cyprus	Director, Chief Technology Officer Leads blockchain architecture, security, and platform scalability across the ISTOS ecosystem. Responsible for smart contract design, cross-chain interoperability, and ensuring compliance-ready technology frameworks. Provides forensic-level oversight on data governance, cybersecurity, and digital asset infrastructure.	James Papageorgi	Mezzanine floor, 73 Metochiou Str., 2473, Engomi, Nicosia, Cyprus	Chief Operating Officer Leads digital innovation and user experience. Focuses on front-end development, seamless onboarding, and building partnerships for lifestyle and retail integrations.	Elli Hadjihanna	Mezzanine floor, 73 Metochiou Str., 2473, Engomi, Nicosia, Cyprus	Director, Compliance Oversight	Christiana Aristidou	Omonoias 52, TROODOS COURT, 3052 Limassol	Director, Legal Advisor
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A.13	Business Activity	Scitus Fintech Ltd structures, executes, and manages private equity investments and ventures across the global financial technology sector, with a particular focus on blockchain and digitalisation. The company combines strategic investment expertise with sector-specific knowledge to identify and develop high-growth opportunities internationally.																		
A.14	Parent Company	Private Equity Investments and Management of such investments/Projects and																		

	Business Activity	Ventures primarily in the sectors of Technology, Finance, Real Estate, Medical, Hospitality, with an emphasis on the utilisation and outlay of digitisation.
A.15	Newly Established	TRUE
A.16	Financial condition for the past three years	N/A
A.17	Financial condition since registration	Scitus Fintech Ltd was registered in the Republic of Cyprus, Registrar of Companies, on July 1, 2024. The share capital of Scitus Fintech Ltd is EUR 1,850,000. The Company will file Audited Accounts, as per statutory needs, for the FY2025, in 2026. As of 31 December 2024, the company has no debt. The work carried out by Scitus Fintech Ltd has been provided by a Team of Experts (Leadership Team and Advisors) associated with the parent company, SCITUS P/E Portfolio Assets PLC, primarily in the form of contributions in kind, i.e., work hours. In consideration of this work SCITUS P/E Portfolio Assets PLC maintains the option to either receive additional issued share capital from Scitus Fintech Limited or C2S tokens in accordance with Section G.5. All other direct and indirect costs incurred by SCITUS P/E Portfolio Assets PLC in relation to this work will be invoiced and booked as expenses and subsequently reimbursed by Scitus Fintech Ltd from the planned use of collected funds or crypto-assets, as outlined in Section D.10. The total amount of such reimbursable costs is currently estimated to be in the range of 100,000 EUR to 250,000 EUR, as it will be finalized after the completion of the Token offer.

Part B - Information about the issuer, if different from the offeror or person seeking admission to trading

B.1	Issuer different from offeror or person seeking admission to trading	FALSE
B.2	Name	Scitus Fintech Ltd
B.3	Legal form	Ιδιωτική Εταιρεία (Private Limited Company)
B.4	Registered address	Metochiou, 73, MEZZANINE, Engomi 2407, Nicosia, CY
B.5	Head office	Metochiou, 73, MEZZANINE, Engomi 2407, Nicosia, CY
B.6	Registration Date	2024-07-01
B.7	Legal entity identifier	N/A
B.8	Another identifier required pursuant to applicable national law	HE 462167
B.9	Parent Company	SCITUS P/E Portfolio Assets PLC
B.10	Members of the Management body	As shown in A-12
B.11	Business Activity	Scitus Fintech Ltd structures, executes, and manages private equity investments and ventures across the global financial technology sector, with a particular focus

		on blockchain and digitalisation. The company combines strategic investment expertise with sector-specific knowledge to identify and develop high-growth opportunities internationally.
B.12	Parent Company Business Activity	Private Equity Investments and Management of such investments/Projects and Ventures primarily in the sectors of Technology, Finance, Real Estate, Medical, Hospitality, with an emphasis on the utilisation and outlay of digitisation.
Part C- Information about the operator of the trading platform in cases where it draws up the crypto-asset white paper and information about other persons drawing the crypto-asset white paper pursuant to Article 6(1), second subparagraph, of Regulation (EU) 2023/1114		
C.1	Name	N/A
C.2	Legal form	N/A
C.3	Registered address	N/A
C.4	Head office	N/A
C.5	Registration Date	N/A
C.6	Legal entity identifier of the operator of the trading platform	N/A
C.7	Another identifier required pursuant to applicable national law	N/A
C.8	Parent Company	N/A
C.9	Reason for Crypto-Asset White Paper Preparation	N/A
C.10	Members of the Management body	N/A
C.11	Operator Business Activity	N/A
C.12	Parent Company Business Activity	N/A
C.13	Other persons drawing up the crypto-asset white paper according to Article 6(1), second subparagraph, of Regulation (EU) 2023/1114	N/A
C.14	Reason for drawing the white paper by persons referred to in	N/A

	Article 6(1), second subparagraph, of Regulation (EU) 2023/1114	
Part D- Information about the crypto-asset project		
D.1	Crypto-asset project name	Scitus C2S Utility Token Project
D.2	Crypto-assets name	Scitus Token
D.3	Abbreviation	C2S
D.4	Crypto-asset project description	C2S is a utility token that powers the next-generation digital finance ecosystem, designed to bridge the gap between traditional finance and blockchain innovation. Its mission is to deliver a compliant, transparent, and user-centric financial environment that enables global participation in tokenised services and digital asset opportunities by using the utility token C2S. Vision C2S aims to revolutionize global access to financial services by eliminating traditional financial barriers through a compliance-driven blockchain-powered ecosystem. With a strictly limited token supply, built-in advisory governance mechanisms, and broad ecosystem integration, C2S is designed to sustain long-term growth and deliver consistent value to its holders. The ecosystem aims to enable fair participation, robust oversight, and continuous alignment with EU regulations. Market challenges and our solutions Financial Exclusion Billions globally remain excluded from accessing basic financial services like savings, payments, or investments. Traditional banks impose high fees, slow onboarding processes, and geographical limitations restrictions that block access for everyday users. C2S offers inclusive financial solutions within the ISTOS ecosystem, delivering low-cost, efficient access to services such as exchanging, purchasing/selling, staking, and digital crypto payments. Future integration plans include crypto and fiat debit cards and collaboration with appropriately licensed partners to facilitate broader financial inclusion. Fragmented Crypto Adoption Crypto markets often present a fragmented experience characterized by isolated platforms, complex procedures, and regulatory uncertainties, creating confusion and limiting user adoption. C2S unifies crypto adoption, presenting users with a regulated, streamlined experience within the ISTOS ecosystem. Simplified onboarding, unified processes, and easy access to services like ICO participation, staking, and asset swaps simplify interactions and encourage broader adoption.

		Transparency and Trust Issues Trust deficits in crypto projects often arise from a lack of transparency, inadequate audits, and insufficient accountability mechanisms. C2S commits to transparency and accountability through regular, detailed reporting and robust oversight: • Audited smart contracts (reports published post-ICO). • Quarterly public disclosures by Scitus Fintech Ltd. • Community involvement via non-binding governance votes. High Investment Barriers Traditional investment vehicles and premium financial opportunities typically require large minimum capital and institutional accreditation, or geographic privilege, excluding most individuals. C2S democratizes access to opportunities, enabling C2S holders of any scale to engage with ICOs, token sales, and staking opportunities by using C2S. Flexible pricing structures and minimal entry barrier opportunities ensure broad participation and fair access. Regulatory Compliance Navigating complex global regulatory landscapes is a major challenge for blockchain projects, risking user funds and project continuity. C2S prioritizes compliance, with ISTOS embedding regulatory adherence into every ecosystem component. With licensing in key jurisdictions or partnerships with appropriately licensed entities and continuous legal monitoring, ISTOS and C2S uphold regulatory standards and user protection. Core Objectives • Financial Inclusion: Provide access to financial services without the limitations of geography, banking infrastructure, or traditional intermediaries. • Transparency and Compliance: Operate within a framework aligned with the Regulation (EU) 2023/1114, ensuring regulatory robustness, AML/KYC adherence, and other relevant frameworks based on ISTOS ecosystem components. • Utility and Adoption: Position the C2S at the heart of the ISTOS ecosystem, driving participation in staking, community participation, asset exchange, lifestyle services and other ecosystem services. Ecosystem Components The ISTOS platform is built around modular, interoperable services that together create a seamless digital finance experience: • Asset Exchange and Token Launchpad – Allowing users to engage in digital asset transactions and participate in token launches with reduced exchange fees and priority access to new ICOs and token offering projects for C2S holders.
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		● Staking and Rewards Mechanism – Providing flexible pools where participants can earn returns while supporting ecosystem stability and other rewards from ecosystem activities. ● Lifestyle Integrations – Connecting token utility with real-world applications, including travel, retail, and entertainment. ● Governance Dashboard – Enabling token holders to participate in advisory votes and ecosystem discussions, fostering community-informed development. ● Future Integrations – Strategic third-party partnerships to extend utility. Future partnerships with licensed EMI providers will further expand fiat gateways and card services, ensuring robust financial inclusion and real-world usability. The focus remains on creating a seamless, user-friendly digital environment without geographic or institutional barriers. The ISTOS ecosystem is powered by the C2S. ISTOS is where the C2S lives and operates. It serves as: ● the official launchpad for the C2S; ● the ecosystem facilitating or integrating services powered by C2S; ● a compliant environment monitored by Scitus Fintech Ltd. Technology Foundation The ISTOS ecosystem is deployed on Polygon, ensuring cost-effective scalability and cross-chain interoperability with Ethereum and BSC. Smart contracts are designed with auditability and compliance in mind, incorporating industry-standard safeguards. Regulatory strategy The Scitus C2S Utility Token project has been designed with regulatory compliance at its core, ensuring long-term sustainability, user protection, and institutional trust. The strategy is based on the following pillars: ● MiCA Alignment ○ The C2S Whitepaper is notified in Cyprus under the Regulation (EU) 2023/1114, ensuring EU-wide passporting rights. ○ Compliance with Regulation (EU) 2023/1114 disclosure obligations and governance standards will be continuously monitored by Scitus Fintech Ltd. ● AML/KYC and User Protection ○ Integration with licensed EMI providers and leading compliance partners for fiat gateways and onboarding. ○ Mandatory KYC verification for all users participating in the ICO, staking pools, or ecosystem services, in line with EU AML directives and provider requirements. ● Jurisdictional Scalability ○ The ISTOS ecosystem is structured to expand into additional regulated markets without restructuring tokenomics. ○ Continuous monitoring of developments in the U.S., Asia, and
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		emerging jurisdictions ensures adaptability to evolving regulatory environments. • Audit and Oversight ○ Independent annual audits of smart contracts, treasury management, and compliance processes. ○ Quarterly transparency reports published for regulators and the community, covering token circulation, burn events, staking volumes, and liquidity depth. • Balanced Governance ○ Scitus Fintech Ltd retains strategic control to ensure regulatory compliance, while incorporating community advisory voting to increase transparency and inclusivity. ○ This balance ensures that community input is valued without compromising on legal and regulatory obligations. • Long-term Engagement with Regulators ○ Scitus Fintech Ltd commits to ongoing dialogue with the Cyprus Securities and Exchange Commission (CySEC) and other competent authorities, ensuring early adaptation to policy changes. ○ Scitus Fintech Ltd will actively participate in industry forums and regulatory consultations to remain at the forefront of best practices. Strategic Positioning The Scitus C2S Utility Token project is not simply a platform for token transactions — it is a holistic digital ecosystem. By combining robust compliance, cutting-edge technology, and user-focused services, ISTOS aims to become a reference model for regulated blockchain-based financial platforms in Europe and beyond.												
D.5	Details of all natural or legal persons involved in the implementation of the crypto-asset project	<table border="1"> <thead> <tr> <th>Name</th><th>Business Address</th><th>Function</th></tr> </thead> <tbody> <tr> <td>Scitus Fintech Ltd</td><td>Metochiou, 73, MEZZANINE, Engomi 2407, Nicosia, Cyprus</td><td>Issuer and offeror of the C2S</td></tr> <tr> <td>Joseph Hadjijoseph</td><td>Mezzanine floor, 73 Metochiou Str., 2473, Engomi, Nicosia, Cyprus</td><td>Managing Director Oversees financial strategy, risk management, and regulatory compliance. Responsible for capital raising, financial planning, and implementing robust governance and treasury systems across the ISTOS ecosystem.</td></tr> <tr> <td>Michael Philippou</td><td>Mezzanine floor, 73 Metochiou Str., 2473, Engomi, Nicosia, Cyprus</td><td>Director, Chief Technology Officer Leads blockchain architecture, security, and platform scalability across the ISTOS ecosystem.</td></tr> </tbody> </table>	Name	Business Address	Function	Scitus Fintech Ltd	Metochiou, 73, MEZZANINE, Engomi 2407, Nicosia, Cyprus	Issuer and offeror of the C2S	Joseph Hadjijoseph	Mezzanine floor, 73 Metochiou Str., 2473, Engomi, Nicosia, Cyprus	Managing Director Oversees financial strategy, risk management, and regulatory compliance. Responsible for capital raising, financial planning, and implementing robust governance and treasury systems across the ISTOS ecosystem.	Michael Philippou	Mezzanine floor, 73 Metochiou Str., 2473, Engomi, Nicosia, Cyprus	Director, Chief Technology Officer Leads blockchain architecture, security, and platform scalability across the ISTOS ecosystem.
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Michael Philippou	Mezzanine floor, 73 Metochiou Str., 2473, Engomi, Nicosia, Cyprus	Director, Chief Technology Officer Leads blockchain architecture, security, and platform scalability across the ISTOS ecosystem.												

				Responsible for smart contract design, cross-chain interoperability, and ensuring compliance-ready technology frameworks. Provides forensic-level oversight on data governance, cybersecurity, and digital asset infrastructure.
		James Papageorgi	Mezzanine floor, 73 Metochiou Str., 2473, Engomi, Nicosia, Cyprus	Chief Operating Officer Leads digital innovation and user experience. Focuses on front-end development, seamless onboarding, and building partnerships for lifestyle and retail integrations.
		Nicholas Hadjiyiannis	Mezzanine floor, 73 Metochiou Str., 2473, Engomi, Nicosia, Cyprus	Lead Advisor to the BoD
		Christiana Aristidou	Omonoias 52, TROODOS COURT, 3052 Limassol	Director, Legal Advisor
		Mission and Role of the issuer Scitus Fintech Ltd is responsible for the issuance, management, and long-term sustainability of the C2S token and the development of the ISTOS ecosystem. The company acts as the central coordinating entity to: • Ensure full regulatory compliance with Regulation (EU) 2023/1114 and AML/KYC requirements. • Safeguard tokenholder interests through transparent reporting, disclosures, and independent audits. • Oversee the tokenomics model, including ICO execution, vesting, treasury reserves, and burn mechanisms. • Manage partnerships with licensed EMI providers, other licensed entities for crypto or investment services, liquidity partners, and ecosystem collaborators. • Provide strategic direction and ensure the roadmap milestones are delivered on time and within compliance standards. Scitus C2S Utility Token project leadership team The C2S leadership team brings together a balanced blend of financial, technological, operational, and digital innovation expertise, uniquely positioning it to successfully deliver the Scitus C2S Utility Token project. Collectively, the team combines decades of senior leadership experience in corporate finance, banking, blockchain technology, forensic IT, regulatory compliance, and digital transformation across multiple jurisdictions.		

		Managing Director – Joseph Hadjijoseph Joseph Hadjijoseph is a board-level executive and FCCA-qualified professional with more than 35 years of experience in corporate finance, audit, and M&A. As Founder of Alpha Omega Group and the AOG Alliance, he has built a multi-jurisdictional advisory network across the UK, Cyprus, and Greece. Over the last 15 years, Joseph has led M&A transactions exceeding £1bn, specializing in corporate structures, financial compliance, and due diligence. Joseph’s career spans leadership roles in UK audit and corporate advisory practices before establishing AOG Alliance in 2000, and subsequently co-founding SCITUS Capital Holdings Advisors. He has advised on complex cross-border corporate restructurings, joint ventures, and private equity transactions across Europe and beyond. His expertise combines technical proficiency in corporate finance and forensic accounting with hands-on governance experience. Notable achievements include: • Founding and scaling AOG Alliance, now operating across multiple European jurisdictions. • Advising on high-value M&A deals in industries ranging from real estate to industrial manufacturing. • Providing forensic accounting and compliance solutions for clients facing regulatory and litigation challenges. • Leading international corporate affairs strategies, including valuations and cross-border structuring. Joseph is a Fellow of the Association of Chartered Certified Accountants (FCCA) and a member of the Institute of Certified Public Accountants of Cyprus (ICPAC). His leadership ensures that Scitus Fintech Ltd and the C2S token operate with transparency, rigorous compliance, and financial sustainability. Director, Chief Technology Officer (CTO) – Michael Philippou Michael Philippou is a senior consultant and technology leader with more than a decade of expertise in forensic IT, blockchain systems, and digital assets compliance. His career spans government advisory, private sector consulting, and technical leadership in emerging financial technologies. With dual postgraduate specializations in Digital Currencies and Forensic Information Technology, he combines deep technical knowledge with compliance and governance insights. Michael has advised on complex forensic investigations, blockchain adoption, and token compliance frameworks. He has designed and implemented smart contracts, tokenomics models, and security protocols aligned with international standards, while also contributing to regulatory and legal proceedings through forensic IT and fraud investigations. Career highlights include: • Leading forensic IT and financial investigations into fraud, corporate misconduct, and professional negligence.
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		• Designing recovery frameworks for critical IT infrastructures and advising on cybersecurity resilience. • Advising on blockchain adoption, digital asset compliance, and forensic token analysis for regulators and private organizations. • Developing and reviewing tokenomics structures to ensure long-term sustainability and compliance with AML/Digital Securities frameworks. • Providing governance-level advisory on digital transformation strategies in fintech and blockchain platforms. Michael is also an active participant in industry knowledge forums, having presented and trained at conferences including the Cyprus Anti-Fraud Conference, European Police Conference, and multiple blockchain-focused summits. His ability to bridge technical implementation with regulatory compliance ensures that the ISTOS ecosystem remains both technologically advanced and fully aligned with Regulation (EU) 2023/1114 requirements. Director, Chief Operating Officer (COO) – James Papageorgi James Papageorgi is a board-ready executive with more than 15 years of leadership experience in the iGaming sector. As CEO & Director of Lopoca Gaming Ltd., he has successfully driven international expansion, delivered consistent revenue growth, and ensured regulatory excellence across MGA, UKGC, and EU markets. He joined Lopoca in 2010 and advanced through key operational and leadership roles, including Chief Customer Support Officer, Operations Manager, and Responsible Gaming Officer. In 2020, he was appointed Head of Operations, where he streamlined compliance processes, reinforced AML and Responsible Gaming frameworks, and oversaw FIAU external audit preparations. In 2021, James assumed the role of CEO & Director, taking full P&L responsibility and spearheading global growth initiatives. Under his leadership, the company has: • Led major digital transformation programs, modernizing platforms to enhance player engagement and operational resilience. • Strengthened payments and transaction infrastructures, ensuring secure, scalable, and compliant processing across multiple jurisdictions. • Directed the development and integration of next-generation gaming platforms, improving customer experience, compliance monitoring, and data-driven decision-making. • Fortified governance structures, while deepening partnerships with regulators, financial institutions, and strategic stakeholders. Combining deep regulatory expertise with strong commercial acumen, James has championed compliance and Responsible Gaming as strategic priorities while fostering innovation, digital excellence, and shareholder confidence. His career demonstrates a proven ability to lead organizations through transformation, regulatory complexity, and platform modernization — positioning him as a valuable asset to boards and investors in the iGaming, payments, and regulated digital sectors.
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		Nicholas Hadjiyiannis Nicholas Hadjiyiannis is a financial executive with 28 years of international experience in banking, investment services, and wealth management. He has held senior leadership roles at Merrill Lynch, BNP Paribas, and in positions regulated by FINRA (US), FSA (UK), CySEC (Cyprus), and the ECB. In 2019, Nicholas founded Semailles Capital Advisors, focusing on private investments and corporate advisory services. He has advised, international banks, and institutional investors on transactions exceeding 18bn EUR, spanning capital markets, distressed assets, and restructuring. Nicholas is a graduate of CASS Business School (City University of London) in Shipping, Trade & Finance, and a Fellow of the Royal Institution of Chartered Surveyors (RICS). He brings unparalleled financial governance and regulatory insight to the Scitus C2S Utility Token project, ensuring long-term compliance, resilience, and confidence for holders. Director, Legal Advisor – Christiana Aristidou Christiana Aristidou is the Founder and Director of The Hybrid LawTech Firm, empowered by Christiana Aristidou LLC, a regulated Cyprus law firm focused exclusively on the intersection of law, business, and technology. A member of the Cyprus Bar Association since 1997 and former President of its Technology Committee, she advises on blockchain, digital assets, artificial intelligence, fintech, digital payments, AML/CFT, data governance, privacy, and emerging technologies. She is the Head of the Cyprus Delegation to ISO/TC 307 (Blockchain and Distributed Ledger Technologies), Project Leader of ISO Working Group 3 on Smart Contract Taxonomy, Acting Convenor of Working Group 10 on DLT Forensics and Evidence, and an active contributor to ISO initiatives on artificial intelligence, financial services, and sustainable finance. Christiana serves as a Director of Scitus Fintech Ltd and acts as its ongoing legal and regulatory advisor, providing strategic guidance on the development of the ISTOS ecosystem, the C2S utility token, tokenisation initiatives, and compliance with the Markets in Crypto-Assets Regulation (MiCA) and other applicable EU financial services legislation. She is also an HRDA-certified trainer, regularly delivering training to regulators, financial institutions, businesses, and public authorities across Cyprus, the EU, and internationally, and is a frequent speaker at international law and technology conferences.
D.6	Utility Token Classification	TRUE
D.7	Key Features of Goods/Services for Utility Token Projects	C2S is a digital asset designed to unlock a variety of services and benefits within the ISTOS Ecosystem. C2S enables access to tokenised financial services, token launches, asset exchange, staking, and lifestyle integrations in travel gaming and retail and other special features for the utility along other categories of financial

		services to be integrated in the future.
D.8	Plans for the token	Growth Path and Roadmap The Scitus C2S Utility Token project will roll out in phases, ensuring stability, regulatory alignment, and community adoption at each step: • Q4 2026 – Completion of ISTOS MVP launch and platform readiness for C2S deployment and user onboarding • Q4 2026 – Pre-ICO launch and ICO Phases 1-3 • Q4 2026 - Q1 2027 – ICO completion and token generation event • 1H 2027 – Rollout of lifestyle integrations and staking features, providing C2S holders with enhanced utility and rewards. • Post-ICO – Completion of a comprehensive public audit report and utility evaluation, ensuring transparency, compliance, and long-term sustainability of the ecosystem. This phased roadmap emphasizes compliance, adoption, and utility — ensuring the C2S evolves into a robust, community-driven asset fully aligned with Regulation (EU) 2023/1114 requirements. Key Performance Indicators (KPIs) To track the sustainable growth and adoption of the ISTOS ecosystem and the C2S, the following KPIs will be monitored and disclosed on a quarterly basis through community updates and regulatory reporting. 1. Token Circulation • Definition: The total number of C2S actively held and used by participants, excluding those locked or reserved. • Measurement: Percentage of circulating supply relative to the total issued supply, tracked through on-chain analytics. • Relevance: A high and growing circulation rate indicates healthy adoption, token utility, and reduced concentration risk. 2. Staking Volume • Definition: The aggregate number of C2S staked across flexible and fixed pools within the ISTOS ecosystem. • Measurement: Total staked C2S as a percentage of circulating supply, monitored through the staking smart contracts. • Relevance: Reflects user confidence in the project and strengthens ecosystem stability by reducing short-term speculative trading. 3. Daily Active Users (DAU) • Definition: The number of unique wallet addresses actively engaging with ISTOS ecosystem services per day. • Measurement: Count of wallet interactions with platform services (swaps, staking, ICO participation, non-binding governance votes) within a 24-hour period.

		● Relevance: A core metric for gauging user adoption, network effects, and the overall vitality of the ISTOS ecosystem. 4. Burn Rate ● Definition: The percentage of tokens permanently removed from circulation through quarterly deflationary burn mechanisms. ● Measurement: Tokens burned relative to total supply, tracked transparently on-chain and reported quarterly. ● Relevance: Supports long-term token scarcity, underpins sustainability of the token ecosystem, and demonstrates ongoing alignment with community participation. 5. Liquidity Depth ● Definition: The amount of capital (C2S and paired assets such as stablecoins or ETH) locked in liquidity pools to facilitate trading. ● Measurement: Monitored across integrated decentralized exchanges (DEX) and centralized liquidity partners, expressed as total value locked (TVL). ● Relevance: Strong liquidity depth generally reduces price volatility and supports healthy trading volumes.																					
D.9	Resource Allocation	The C2S project currently allocates resources in the following areas: 1. Development: Smart contract engineering, wallet integration, and deployment. 2. Legal & Compliance: Engagement of legal advisors to ensure MiCA compliance and white paper notification in Cyprus. 3. Infrastructure: Hosting, validator access, and secure wallet systems. 4. Marketing & Community: Early-stage awareness campaigns and strategic partnerships. These resources are supported by Scitus P/E PLC / Scitus Fintech Ltd and will be expanded using ICO proceeds as described in Section D.10.																					
D.10	Planned Use of Collected Funds or Crypto-Assets	<table border="1"> <thead> <tr> <th>Category</th><th>Allocation</th><th>Purpose</th></tr> </thead> <tbody> <tr> <td>Platform Development</td><td>30%</td><td>Development, operations, security audits</td></tr> <tr> <td>Marketing & Community</td><td>20%</td><td>Campaigns, growth, airdrops, events</td></tr> <tr> <td>Liquidity & Reserve</td><td>25%</td><td>Liquidity management, market making</td></tr> <tr> <td>Legal & Compliance</td><td>5%</td><td>Regulatory compliance, audits, advisory</td></tr> <tr> <td>Operations</td><td>15%</td><td>Operational costs, infrastructure, team salaries</td></tr> <tr> <td>Strategic Partnerships</td><td>5%</td><td>Strategic alliances and integrations</td></tr> </tbody> </table> Funds collected through the offer to the public (up to EUR 12,800,000 gross) will be	Category	Allocation	Purpose	Platform Development	30%	Development, operations, security audits	Marketing & Community	20%	Campaigns, growth, airdrops, events	Liquidity & Reserve	25%	Liquidity management, market making	Legal & Compliance	5%	Regulatory compliance, audits, advisory	Operations	15%	Operational costs, infrastructure, team salaries	Strategic Partnerships	5%	Strategic alliances and integrations
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		applied to the development and operation of the Scitus C2S Utility Token project and the ISTOS ecosystem, in accordance with the allocation set out in the table above (see also Section D.9). Offer-related expenses (estimated at approximately EUR 475,000, see Section E.37) will be met from these proceeds. The allocation percentages are indicative; the issuer may adjust them to reflect market conditions, operational priorities, and regulatory requirements, with any material changes disclosed in accordance with Regulation (EU) 2023/1114.
Part E - Information about the offer to the public of crypto-assets or their admission to trading		
E.1	Public Offering or Admission to trading	OTPC
E.2	Reasons for Public Offer or Admission to trading	The offer to the public of the C2S by Scitus Fintech Ltd is driven by the following objectives: • fund the Scitus C2S Utility Token project development following the plan outlined in the white paper; • enhancing the utility of the C2S and the ISTOS ecosystem; • establishing a community of C2S holders aligning with the long-term vision of the Scitus C2S Utility Token project. A strong community encourages long-term sustainability and supports the platform's strategic goals.
E.3	Fundraising Target	12,800,000 EUR
E.4	Minimum Subscription Goals	1,000,000 EUR
E.5	Maximum Subscription Goal	12,800,000 EUR
E.6	Oversubscription Acceptance	FALSE
E.7	Oversubscription Allocation	N/A
E.8	Issue Price	The issue price of the C2S depends on the phase of the offer and ranges from EUR 0.030 – EUR 0.065. See Section E.19.
E.9	Official currency or any other crypto-assets determining the issue price	EUR
E.10	Subscription fee	N/A
E.11	Offer Price Determination Method	Offer price determination method: - Tiered pricing. Earlier stages get higher discounts (Pre-ICO: 0.030 EUR, up to Phase 3: 0.065 EUR). The offer has 4 phases (Pre-ICO + Phases 1–3), each lasting 2 weeks, with ascending prices (0.030 EUR → 0.065 EUR).

		Scitus Fintech Ltd applies a tiered pricing at different phases of the offer, where the C2S can be purchased at a discounted price at the earlier stages. This approach rewards early adoption, while gradually aligning the token price with its anticipated market value as the offering progresses. The minimum and maximum contribution levels are also adjusted by phase to encourage broad participation, from smaller retail holders to larger institutional supporters. The only distinction stated is the discount(earlier buyers get cheaper tokens) and there are no other differences (like vesting, allocation caps per phase, or exclusive rights).										
E.12	Total Number of Offered/Traded Crypto-Assets	250,000,000 C2S (50% of the total supply of 500,000,000)										
E.13	Targeted Holders	ALL subject to AML/KYC verification and Terms & Conditions compliance The offering is primarily targeted at: ● Prospective Crypto Asset holders interested in early-stage FINTECH RELATED BLOCKCHAIN ECOSYSTEMS. ● Digital communities seeking engagement with financial matters. ● Individuals interested in community participation (incl. non-binding votes), staking rewards, and decentralized content monetization.										
E.14	Holder restrictions	Certain restrictions will be imposed on the purchase of the issued crypto-assets subject to the Terms and Conditions of Scitus Fintech Ltd. These restrictions are also designed to ensure compliance with applicable laws and regulations, including AML/CTF obligations (incl. eligibility and jurisdiction-related restrictions). The following restrictions apply on the minimum and maximum subscription amount per person: <table><tr><th>Period</th><th>Min-Max subscription per person (EUR)</th></tr><tr><td>Pre-ICO</td><td>EUR1,000 – EUR5,000</td></tr><tr><td>Phase 1</td><td>EUR1,000 – EUR10,000</td></tr><tr><td>Phase 2</td><td>EUR500 – EUR25,000</td></tr><tr><td>Phase 3</td><td>EUR0 – EUR50,000</td></tr></table>	Period	Min-Max subscription per person (EUR)	Pre-ICO	EUR1,000 – EUR5,000	Phase 1	EUR1,000 – EUR10,000	Phase 2	EUR500 – EUR25,000	Phase 3	EUR0 – EUR50,000
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Phase 2	EUR500 – EUR25,000											
Phase 3	EUR0 – EUR50,000											
E.15	Reimbursement Notice	Purchasers participating in the offer to the public of crypto-asset will be able to be reimbursed if the minimum target subscription goal is not reached at the end of the offer to the public, if they exercise the right to withdrawal provided for in Article 13 of Regulation (EU) 2023/1114 of the European Parliament and of the Council or if the offer is cancelled.										
E.16	Refund Mechanism	The reimbursement shall be carried out using the same means of payment as that used by the retail holder for the initial transaction, unless the retail holder expressly agrees otherwise and provided that the retail holder does not incur any fees or costs as a result of such reimbursement.										
E.17	Refund Timeline	Where an offer to the public is cancelled, Scitus Fintech Ltd shall ensure that any funds collected from holders or prospective holders are duly returned to them no later than 25 calendar days after the date of cancellation. In the case the retail holder exercises the right to withdrawal, all payments received										

		from a purchaser including, if applicable, any charges, shall be reimbursed without undue delay and in any event no later than 14 days from the date on which Scitus Fintech Ltd is informed of the retail holder’s decision to withdraw from the agreement to purchase those crypto-assets.																																				
E.18	Offer phases	The offer has 4 phases, including a pre-ICO phase, each of which last a minimum of 2 weeks (unless shortened based on this whitepaper). (see Section E.19) The issuer maintains the right to extend each and every offer phase period by a maximum of 2 weeks, shorten any such period if its targeted allocation is reached merge adjacent phase periods, reallocate unsold tokens across phases or burn unsold tokens, in each case by posting an announcement on its public domain, at least one (1) calendar day before the maturity of the period(s) concerned.																																				
E.19	Early Purchase Discount	The public offering will run over a minimum 8-week period, structured with tiered discounts: <table><tr><th>Period</th><th>Duration</th><th>Price per C2S (EUR)</th><th>Min-Max per Person (EUR)</th><th>Estimated Token Allocation</th><th>Estimated Funds Raised (EUR)</th></tr><tr><td>Pre-ICO</td><td>Weeks 1–2</td><td>EUR0.030</td><td>EUR1,000 – EUR5,000</td><td>35,000,000</td><td>EUR1,050,000</td></tr><tr><td>Phase 1</td><td>Weeks 3–4</td><td>EUR0.045</td><td>EUR1,000 – EUR10,000</td><td>70,000,000</td><td>EUR3,150,000</td></tr><tr><td>Phase 2</td><td>Weeks 5–6</td><td>EUR0.055</td><td>EUR500 – EUR25,000</td><td>85,000,000</td><td>EUR4,675,000</td></tr><tr><td>Phase 3</td><td>Weeks 7–8</td><td>EUR0.065</td><td>EUR0 – EUR50,000</td><td>60,000,000</td><td>EUR3,900,000</td></tr><tr><td>Total</td><td></td><td>(Blended: EUR0.0511)</td><td>—</td><td>250,000,000</td><td>EUR12,775,000</td></tr></table>	Period	Duration	Price per C2S (EUR)	Min-Max per Person (EUR)	Estimated Token Allocation	Estimated Funds Raised (EUR)	Pre-ICO	Weeks 1–2	EUR0.030	EUR1,000 – EUR5,000	35,000,000	EUR1,050,000	Phase 1	Weeks 3–4	EUR0.045	EUR1,000 – EUR10,000	70,000,000	EUR3,150,000	Phase 2	Weeks 5–6	EUR0.055	EUR500 – EUR25,000	85,000,000	EUR4,675,000	Phase 3	Weeks 7–8	EUR0.065	EUR0 – EUR50,000	60,000,000	EUR3,900,000	Total		(Blended: EUR0.0511)	—	250,000,000	EUR12,775,000
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E.20	Time-limited offer	TRUE																																				
E.21	Subscription period beginning	Within 180 days from the notification of the revised white paper.																																				
E.22	Subscription period end	Minimum 8 weeks after the Subscription Period Beginning specified in Section E.21, unless extended by a maximum of another 8 weeks (see Section E.18) or shortened accordingly.																																				
E.23	Safeguarding Arrangements for Offered Funds / Crypto-Assets	Scitus Fintech Ltd has implemented effective arrangements to monitor and safeguard the funds and crypto-assets collected during the time-limited public offering. For that purpose, the funds or crypto-assets collected during the offer to the public are kept in custody by one or both of the following: • a credit institution, where funds are raised during the offer to the public; • a crypto-asset service provider providing custody and administration of crypto-assets on behalf of clients. After the conclusion of the successful offer to the public, the contributed funds will be allocated for their intended use as described in the white paper.																																				
E.24	Payment Methods for Crypto-Asset Purchase	The following payment methods are accepted: • funds: EUR • crypto-assets: BTC, ETH, USDC																																				

E.25	Value Transfer Methods for Reimbursement	The reimbursement shall be carried out using the same means of payment as that used by the retail holder for the initial transaction, unless the retail holder expressly agrees otherwise and provided that the retail holder does not incur any fees or costs as a result of such reimbursement.												
E.26	Right of Withdrawal	Retail holders shall have a period of 14 calendar days within which to withdraw from their agreement to purchase the C2S without incurring any fees or costs and without being required to give reasons. The period of withdrawal shall begin from the date of the agreement of the retail holder to purchase those crypto-assets. The right of withdrawal shall not be exercised after the end of the subscription period.												
E.27	Transfer of Purchased Crypto-Assets	C2S tokens will be delivered to the purchaser's designated wallet address as provided at the time of subscription.												
E.28	Transfer Time Schedule	C2S will be delivered to purchasers' wallets within 30 DAYS after the ICO completion.												
E.29	Purchaser's Technical Requirements	To subscribe to C2S during the ICO, purchasers must have: 1. An EVM-compatible wallet address able to receive Polygon ERC-20 tokens (e.g., MetaMask, Ledger via Polygon network). 2. Completed KYC/AML verification with valid government ID. proof of address and other reasonable requirements. 3. Accepted the Token Sale Terms & Conditions and risk disclosures. 4. A device capable of 2-factor authentication (2FA) for account access on the ISTOS launchpad. 5. Sufficient funds in EUR (fiat on-ramp) or supported crypto-assets for settlement; purchaser bears network gas fees where applicable.												
E.30	Crypto-asset service provider (CASP) name	N/A												
E.31	CASP identifier	N/A												
E.32	Placement form	NTAV												
E.33	Trading Platforms name	N/A												
E.34	Trading Platforms Market Identifier Code (MIC)	N/A												
E.35	Trading Platforms Access	N/A												
E.36	Involved costs	N/A												
E.37	Offer expenses	<table> <tr> <th>Type</th><th>Details</th><th>Amount*</th></tr> <tr> <td>Legal & MiCA Compliance</td><td>Advisory, drafting, notification, ongoing disclosure</td><td>80,000</td></tr> <tr> <td>Smart Contracts & Technology</td><td>Dev, testing, distribution tooling, integrations</td><td>100,000</td></tr> <tr> <td>Infrastructure & Security</td><td>Hosting, monitoring, backups, 2FA/OTP/email systems</td><td>105,000</td></tr> </table>	Type	Details	Amount*	Legal & MiCA Compliance	Advisory, drafting, notification, ongoing disclosure	80,000	Smart Contracts & Technology	Dev, testing, distribution tooling, integrations	100,000	Infrastructure & Security	Hosting, monitoring, backups, 2FA/OTP/email systems	105,000
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Infrastructure & Security	Hosting, monitoring, backups, 2FA/OTP/email systems	105,000												

		Marketing & Documentation	Website, materials, campaigns (non-investment advice)	100,000
		Administration & Operations	Audit prep, accounting, reporting	90,000
		*Estimated: will be finalised only once token is issued		
E.38	Conflicts of interest	N/A		
E.39	Applicable law	Laws of EU and the Republic of Cyprus		
E.40	Competent court	Courts of The Republic of Cyprus		
Part F - Information about the crypto-assets				
F.1	Crypto-Asset Type	C2S is a crypto-asset other than an ART and EMT under the Regulation (EU) 2023/1114. C2S is designed to function as a utility token, meaning that it is only intended to provide access to a good or a service supplied by its issuer.		
F.2	Crypto-Asset Functionality	As a utility token, C2S is designed to power the ISTOS ecosystem. It enables the holders to access ISTOS ecosystem services and functionality, including tokenised financial services, asset exchange, staking, lifestyle integrations and other utilities as may be made available in the ISTOS ecosystem (see Section G.7).		
F.3	Planned Application of Functionalities	The functionalities of C2S are planned to be applied after the end of the public offer.		
A description of the characteristics of the crypto-asset, including the data necessary for classification of the crypto-asset white paper in the register referred to in Article 109 of Regulation (EU) 2023/1114, as specified in accordance with paragraph 8 of that Article				
F.4	Type of white paper	OTHR		
F.5	The type of submission	NEWT		
F.6	Crypto-Asset Characteristics	• Standard: C2S is an ERC-20 utility token deployed on Polygon (EVM). • Consensus: C2S runs on Polygon’s Proof-of-Stake network; Polygon validators secure blocks by staking the network’s native token (C2S is not used for consensus). • Cross-chain interoperability: Post-ICO, C2S may be bridged to Ethereum and BNB Chain using industry-standard bridging solutions. Bridging introduces third-party and smart-contract risks which are disclosed in the Risks section of this white paper. • Use: Access to utilities described herein (e.g., discounted fees when paying in C2S, staking access, priority ICO access, other ecosystem rewards and utilities as may be introduced in ISTOS). • After the offer to the public, Scitus Fintech Ltd does not facilitate a marketplace for the C2S within the ISTOS ecosystem. Any purchase/sale of C2S can be conducted via designated third-party OTC exchanges. Scitus Fintech Ltd plans to explore enabling the purchase and sale of C2S directly on the ISTOS platform, developed within the ISTOS ecosystem. This may include features such as a designated notification board, allowing registered users to post buy or sell interests. These features are currently under development and may be introduced in the future, subject		

		to obtaining the necessary licences. However, no promise or guarantee is made regarding the timing or successful implementation of these features.
F.7	Commercial name or trading name	Scitus Fintech Ltd
F.8	Website of the issuer	www.scitusfintech.com
F.9	Starting date of offer to the public or admission to trading	Within 30 working days from the completion of the subscription offering of the C2S.
F.10	Publication date	Original whitepaper was published on March 5, 2026. The revised whitepaper will be published at least 7 working days after the notification of the revised whitepaper.
F.11	Any other services provided by the issuer	Scitus Fintech Ltd structures, executes, and manages private equity investments and ventures across the global financial technology sector, with a particular focus on blockchain and digitalisation. The company combines strategic investment expertise with sector-specific knowledge to identify and develop high-growth opportunities internationally.
F.12	Language or languages of the white paper	English
F.13	Digital Token Identifier Code used to uniquely identify the crypto-asset or each of the several crypto assets to which the white paper relates	QTBR7QJCQ
F.14	Functionally Fungible Group Digital Token Identifier	N/A
F.15	Voluntary data flag	FALSE
F.16	Personal data flag	TRUE
F.17	LEI eligibility	TRUE
F.18	Home Member State	Republic of Cyprus
F.19	Host Member States	Austria, Belgium, Bulgaria, Croatia, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden
Part G - Information on the rights and obligations attached to the crypto-assets		
G.1	Purchaser Rights and Obligations	Purchaser Rights • Token allocation: In the case of successful public offer (incl. no cancellation and the minimum subscription goal is reached), the purchasers have the right to receive the C2S corresponding to their

		contribution to the public offer to their wallet. ● Ownership of the tokens: The holders have ownership over the tokens they hold and can transfer and buy/sell them. Token holders can benefit from the utilities attached to the C2S in accordance with this white paper. ● Withdrawal and reimbursement: The retail purchasers of the C2S are entitled to the right to withdraw and be reimbursed in accordance with this white paper and the Regulation (EU) 2023/1114 . ● Refunds: The purchasers of the C2S are entitled to a refund upon the cancellation of the public offer or in the case the minimum subscription target is not reached. Purchaser Obligations ● Compliance with T&C and laws: The C2S purchasers must comply with the Terms and Conditions of Scitus Fintech Ltd as well as all applicable laws and regulatory restrictions. This includes the compliance with the AML/KYC requirements (incl. customer due diligence) and understanding any restrictions or limitations on its transfer or redemption. ● Technical requirements: The purchasers shall provide Scitus Fintech Ltd with a wallet address in order to receive their C2S. The purchaser is responsible for securely managing the wallet credentials.
G.2	Exercise of Rights and obligations	Purchaser Rights ● Token allocation: The purchaser shall specify a wallet where their C2S shall be sent. ● Ownership of the tokens: The holders can transfer, buy/sell them and benefit from its utilities after receiving the C2S to their wallet. ● Withdrawal and reimbursement: Retail purchasers who wish to withdraw must submit a claim before the end of the subscription period. ● Withdrawal and refunds: In the case the public offer is cancelled or the minimum subscription target is not reached, the purchasers will be refunded. Purchaser Obligations ● Compliance with T&C and laws: The C2S purchasers must comply with the Terms and Conditions of Scitus Fintech Ltd as well as all applicable laws and regulatory restrictions. This includes the compliance with the AML/KYC requirements (incl. customer due diligence) and understanding any restrictions or limitations on its transfer or redemption. ● Technical requirements: The purchasers shall provide Scitus Fintech Ltd with a wallet address which is complying with the technical requirements applicable for the receipt of C2S.
G.3	Conditions for modifications of rights and obligations	In the event modifications are made to the purchaser rights and obligations the participants will be notified in a timely manner, including the relevant details. Modifications may occur due to regulatory changes, technical or operational reasons, to correct any errors (incl. technical, administrative, clerical) or other circumstances Scitus Fintech Ltd reasonably considers necessary or desirable to

		ensure the proper execution and completion of the public offer.														
G.4	Future Public Offers	N/A														
G.5	Issuer Retained Crypto-Assets	Scitus Fintech Ltd will retain 250,000,000 C2S (50% of the total supply of 500,000,000 C2S) for treasury and ecosystem functions, staking rewards, liquidity provision, team and advisors, and marketing and community, allocated according to the table below. Together with the 250,000,000 C2S (50%) offered to the public, this accounts for the full 500,000,000 C2S supply. C2S allocated for team and advisors are subject to vesting schedules of 6–12 months to align incentives with long-term project growth. <table><tr><th>Category</th><th>Allocation</th></tr><tr><td>Treasury & Ecosystem (50,000,000 C2S permanent floor)</td><td>90,000,000 C2S (18%)</td></tr><tr><td>Staking & Rewards Pool</td><td>50,000,000 C2S (10%)</td></tr><tr><td>Liquidity Provision</td><td>50,000,000 C2S (10%)</td></tr><tr><td>Team and Advisors</td><td>30,000,000 C2S (6%)</td></tr><tr><td>Marketing & Community</td><td>30,000,000 C2S (6%)</td></tr><tr><td>Total non-ICO allocation</td><td>250,000,000 C2S (50%)</td></tr></table>	Category	Allocation	Treasury & Ecosystem (50,000,000 C2S permanent floor)	90,000,000 C2S (18%)	Staking & Rewards Pool	50,000,000 C2S (10%)	Liquidity Provision	50,000,000 C2S (10%)	Team and Advisors	30,000,000 C2S (6%)	Marketing & Community	30,000,000 C2S (6%)	Total non-ICO allocation	250,000,000 C2S (50%)
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G.6	Utility Token Classification	TRUE														
G.7	Key Features of Goods/Services of Utility Tokens	Fee Discounts - Benefit: C2S holders enjoy reduced transaction fees across asset exchange, staking pools, and other services within ISTOS. - Impact: Lowering costs for active participants; strengthens adoption, incentivises consistent usage, and increases liquidity across the ecosystem. Staking Rewards - Benefit: Users can stake C2S in both flexible pools (offering daily liquidity) and fixed pools (with higher reward multipliers). - Impact: This provides token holders with passive income opportunities while reinforcing token stability by reducing immediate sell pressure. Priority Token offering Access - Benefit: C2S holders receive priority allocations and early-bird access to future token offerings launched through the ISTOS launchpad. - Impact: This ensures fair participation in early-stage opportunities, rewarding long-term token holders with privileged access to new projects. Lifestyle and Retail Integrations														

		● Benefit: Strategic partnerships will extend C2S into real-world applications such as travel services, gaming platforms, and retail environments. ● Impact: This bridges digital and real-world utility, increasing token relevance and everyday usability beyond the crypto-native community. Transparency in Token Lifecycle ● Benefit: Quarterly reports and on-chain data will allow users to track supply circulation, staking volumes, burn events, and treasury management. ● Impact: This level of disclosure not only meets Regulation (EU) 2023/1114 compliance standards but also builds trust and accountability within the community. Community Engagement ● Benefit: Token holders will participate in advisory, non-binding governance votes on matters such as staking pool parameters, token burn allocations, and ecosystem features. ● Impact: While Scitus Fintech Ltd retains governance oversight, these mechanisms ensure transparency, inclusivity, and alignment with community priorities. Governance Community governance within the ISTOS ecosystem is designed to be intuitive, transparent, and inclusive. Token holders can participate in non-binding governance votes through dedicated platforms such as Snapshot or a custom voting interface integrated directly into the ISTOS dashboard. For instance, quarterly voting on the token burning mechanism will clearly present multiple strategic options, such as: ● Allocating 10% of net profits entirely for token buyback and burning. ● Splitting 5% for buyback/burn and 5% for charitable initiatives or community-driven project. The governance framework of the C2S token and the ISTOS ecosystem is designed to strike a careful balance between transparency, regulatory compliance, and effective decision-making. Scitus Fintech Ltd, as the issuer and ecosystem manager, will operate under the following guiding principles: ● Governance Structure ○ Board Oversight: Strategic decisions, financial management, and regulatory compliance are overseen by the Board of Directors of Scitus Fintech Ltd. This supports accountability under Regulation (EU) 2023/1114 and provides a clear chain of responsibility. ○ Executive Management: Day-to-day governance, including platform operations, token management, and partnership execution, is led by the Managing Director with support from the board. ● Transparency Mechanisms
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		○ Quarterly Disclosures: Publication of detailed reports covering token circulation, staking participation, liquidity depth, and burn activities. These reports will be made available both to regulators and to the community. ○ Independent Audits: Annual third-party audits of smart contracts, treasury reserves, and compliance practices to ensure integrity and security. ○ Community Updates: Regular briefings via the official website and governance dashboard, keeping token holders informed of ecosystem progress and upcoming proposals. ● Balancing Control and Participation ○ Strategic Control: Scitus Fintech Ltd retains final decision-making authority over regulatory, financial, and strategic matters to ensure compliance with Regulation (EU) 2023/1114 and other applicable laws, and long-term sustainability. ○ Community Engagement: Token holders are invited to participate in advisory votes on selected ecosystem initiatives (such as token burn allocations, staking pool parameters, and feature prioritisation). While advisory in nature, these votes inform the Board and align ecosystem development with community expectations. ○ Checks and Balances: A clear separation of duties between financial management, technical development, and compliance oversight ensures that no single function dominates decision-making. ● Regulatory Alignment ○ Scitus Fintech Ltd embeds governance in strict adherence to Regulation (EU) 2023/1114 standards, AML/KYC processes and disclosure obligations, and other applicable regulatory requirements. ○ This dual commitment to legal compliance and community transparency positions the C2S token as both secure and participatory, ensuring trust with regulators, partners, and token holders alike.
G.8	Utility Tokens Redemption	C2S can be redeemed for the goods/services within the ISTOS ecosystem and may require technical steps. Redemption is governed by Scitus Fintech Ltd Terms and Conditions and may be subject to limits and restrictions concerning the minimum/maximum quantities per transaction, timing or availability constraints of services and licensed providers, and jurisdictional or regulatory restrictions.
G.9	Non-Trading request	FALSE
G.10	Crypto-Assets purchase or sale modalities	Following the offer to the public, Scitus Fintech Ltd will not operate or facilitate a marketplace for the C2S within the ISTOS ecosystem. Any purchase or sale of C2S may only be conducted through designated third-party OTC exchanges. Scitus Fintech Ltd plans to explore enabling the purchase and sale of C2S directly on the ISTOS platform, developed within the ISTOS ecosystem. This may include

		features such as a designated notification board, allowing registered users to post buy or sell interests. These features are currently under development and may be introduced in the future, subject to obtaining the necessary licences. However, no promise or guarantee is made regarding the timing or successful implementation of these features.						
G.11	Crypto-Assets Transfer Restrictions	C2S is transferable between compatible wallets after the allocation of tokens following the conclusion of the public offer and the subsequent lock-up period. Transfers of staked tokens is not possible.						
G.12	Supply Adjustment Protocols	TRUE						
G.13	Supply Adjustment Mechanisms	While the total supply of C2S is capped and no additional token sales or fundraising rounds are planned, Scitus Fintech Ltd employs a token burning mechanism to support scarcity and enhance value. C2S incorporates a quarterly deflationary burn mechanism, based on standard industry practices: ● Funding Source: Burns will be financed through a fixed percentage of net profits generated by ISTOS ecosystem operations. ● Conditions: Burns will only occur if the ecosystem meets pre-defined thresholds (e.g., profitability and minimum liquidity reserves), ensuring financial stability is not compromised. ● Process: At the close of each quarter, Scitus Fintech Ltd publishes a transparency report detailing the amount of tokens to be burned, the calculation basis, and the transaction hash for on-chain verification ● Community Communication: Token holders will be informed in advance through official announcements and the governance dashboard, ensuring predictability and trust. ● Governance Input: Community members may participate in non-binding advisory votes on the proportion of profits to be allocated toward burns, subject to Board oversight and regulatory requirements.						
G.14	Token Value Protection Schemes	TRUE						
G.15	Token Value Protection Schemes Description	Scitus Fintech Ltd employs the following schemes protecting the value of the C2S: Token burning mechanism See Section G.13. Locking period The C2S token distribution includes structured lock-up periods to promote responsible participation and long-term alignment with the project’s goals. These periods are designed to protect contributors, ensure the team and advisors remain committed to delivering on the ecosystem roadmap and also to minimize market volatility. <table><tr><th>Participant group</th><th>Lock-up terms</th></tr><tr><td>Pre-ICO</td><td>Tokens unlocked monthly over 3 months</td></tr><tr><td>ICO contributors</td><td>100% allocated tokens unlock 1 month</td></tr></table>	Participant group	Lock-up terms	Pre-ICO	Tokens unlocked monthly over 3 months	ICO contributors	100% allocated tokens unlock 1 month
Participant group	Lock-up terms							
Pre-ICO	Tokens unlocked monthly over 3 months							
ICO contributors	100% allocated tokens unlock 1 month							

			after ICO completion
		Team and advisors	30% of allocated tokens unlock 6 months after ICO completion
			70% of allocated tokens unlock 12 months after ICO completion
G.16	Compensation Schemes	FALSE	
G.17	Compensation Schemes Description	N/A	
G.18	Applicable law	Laws of EU and the Republic of Cyprus	
G.19	Competent court	Courts of The Republic of Cyprus	
Part H – information on the underlying technology			
H.1	Distributed ledger technology	The C2S is deployed on Polygon (EVM-compatible) with cross-chain interoperability to Ethereum, Binance Smart Chain, and other major blockchains.	
H.2	Protocols and technical standards	The C2S token is deployed as an ERC-20 standard token on the Polygon blockchain, ensuring full compatibility with Ethereum Virtual Machine (EVM) tools and applications. Cross-chain bridges extend compatibility to Ethereum and Binance Smart Chain, maintaining uniform token standards across networks. The ERC-20 standard , introduced in 2015, defines the rules for creating fungible tokens on Ethereum—tokens that are identical and interchangeable. It provides six core functions for supply, balances, transfers, and approvals, ensuring that all ERC-20 tokens can interact seamlessly with wallets, exchanges, and decentralised applications. This uniformity has made ERC-20 the backbone of tokenised assets and the foundation of today’s DeFi ecosystem .	
H.3	Technology Used	Scitus Fintech Ltd applies an advanced multi-layer security architecture featuring 2-factor authentication (2FA) secure session management, and real- time monitoring.	
H.4	Consensus Mechanism	The C2S token runs on Polygon Proof-of-Stake (PoS) consensus mechanism in which validators secure the network by staking MATIC/POL tokens as collateral. Instead of relying on energy-intensive mining, validators are randomly selected to propose new blocks, while others confirm their validity. Once a supermajority approves, the block is added to the blockchain and both proposers and validators receive rewards in MATIC/POL. To guarantee integrity, the system uses finality checkpoints —when two consecutive checkpoints are approved by at least two-thirds of staked tokens, transactions become irreversible. This makes it nearly impossible for attackers to alter the chain without controlling most of the stake. Participants are incentivised with staking rewards , ensuring strong network participation, while a slashing mechanism penalises dishonest or inactive validators by cutting part of their stake. This balance of incentives and penalties aligns validator behaviour with the long-term security and stability of the C2S ecosystem.	
H.5	Incentive Mechanisms and	C2S integrates an incentive-driven staking model at the application level. When redeeming tokens for goods or services within the ISTOS ecosystem, specific fees	

	Applicable Fees	may apply as outlined in the Scitus Fintech Ltd Terms and Conditions. Secondary market transactions may be subject to platform-specific trading or withdrawal fees.
H.6	Use of Distributed Ledger Technology	TRUE
H.7	DLT Functionality Description	The distributed ledger records all C2S token transactions immutably, including transfers, actions and burn events. This ensures auditability and transparency, allowing token holders to independently verify supply, transactions, and compliance with tokenomics.
H.8	Audit	TRUE
H.9	Audit outcome	
Part I – Information on risks		
I.1	Offer-Related Risks	Important Risk Notice Crypto-assets are high-risk. Purchasers may lose part or all of their contribution. C2S is a utility token; it does not grant ownership, dividends, voting/control rights over the issuer, or a claim on profits. Regulatory changes, market volatility, smart-contract or third-party failures, and cybersecurity events may adversely affect C2S. Market Volatility & Value Uncertainty Risk The value of C2S is not guaranteed and may fluctuate significantly due to market sentiment, liquidity conditions, demand for purchase, macroeconomic events, or broader crypto-market speculation. Utility tokens have no intrinsic value beyond their use within the ecosystem. Consequently, purchasers may be unable to recover their initial purchase amount. Funding/Capital Risk The success of the C2S offering depends on reaching a minimum subscription threshold. If this threshold is not met, the offering may be cancelled, and the funds paid by purchasers will be refunded. Reputational Risk Negative publicity, misleading information, or unexpected changes in the offering may reduce confidence in the token. Even if the technology is sound, such factors can decrease demand, limit market interest, and negatively affect the C2S value for purchasers.
I.2	Issuer-Related Risks	Financial Risk The issuer's financial stability is crucial for maintaining operations and meeting disclosure obligations. If the issuer encounters financial difficulties, including liquidity problems or insolvency, it may be unable to sustain C2S support services, reporting, or ongoing compliance.

		Operational & Execution Risk The development, launch, and operation of C2S depend on effective management of resources, personnel, and technology. Technical failures, insufficient staffing, or unforeseen challenges may delay or disrupt the implementation of features linked to C2S. Regulatory Risk The evolving global regulatory landscape, particularly in the EU, U.S., and Asia, may affect C2S distribution, exchange listings, or marketing practices. Regulatory changes under frameworks such as MiCA, AML/CTF regulations, or tax legislation could impose additional obligations or restrict certain uses of the token.
I.3	Crypto-Asset-Related Risks	Liquidity and Counterparty Risk The liquidity of C2S depends on exchanges and liquidity providers. Counterparty failures, inadequate liquidity pools, or sudden withdrawal of market support could create inefficiencies, limiting the ability of token holders to buy or sell C2S. Interoperability Risk C2S may not be compatible with all wallets, exchanges, or blockchains. Limitations in cross-chain bridges or third-party tools could restrict the transfer, storage, or use of C2S. No Intrinsic Value or Backing C2S does not represent ownership, debt, or any claim against the issuer. It is not backed by tangible assets. Its value arises solely from market demand and the extent of its use. Purchasers should not expect profit or intrinsic value from holding the token. Adoption Risk The long-term utility of C2S depends on user adoption. If adoption remains limited, C2S liquidity and functionality may be reduced, affecting the token's value and practical utility.
I.4	Project Implementation-Related Risks	Third-Party Dependencies C2S distribution and exchange functions depend on third-party providers, including wallets, fiat gateways, liquidity partners, and cross-chain bridges. Failures, downtime, or regulatory issues affecting these providers could disrupt services or reduce accessibility. Cybersecurity Risk C2S and its supporting systems may be targeted by cyberattacks, phishing, or malware. While audits and security measures (see Sections F.6, H.8, H.9) are applied, vulnerabilities may still exist. Successful attacks could result in theft or loss of tokens.
I.5	Technology-Related Risks	Smart Contract Vulnerabilities Despite rigorous testing and auditing, smart contracts may contain unforeseen bugs or vulnerabilities, which could expose the platform or token holders to risks such as loss of funds or service disruption.

		Evolving Technology The blockchain and crypto-asset sector develops rapidly, and new technological standards or platforms may emerge that make the C2S or its underlying technology less competitive.
I.6	Mitigation measures	Measures to promote market stability Scitus Fintech Ltd will maintain liquidity management frameworks, implement reserve strategies to reduce volatility shocks, and enforce transparent tokenomics, including capped supply and vesting schedules, to promote market stability. Proactive monitoring Scitus Fintech Ltd has engaged legal advisors for continuous policy review and will align C2S operations with applicable frameworks, notably the Regulation (EU) 2023/1114. Proactive monitoring of regulatory developments ensures timely adaptation of the ecosystem. Integrations and backups ISTOS is building redundancy into its ecosystem, with multiple integrations and backup service providers to minimize operational interruptions. Vendor performance and compliance will be continuously monitored. Adoption and growth initiatives Scitus Fintech Ltd will drive adoption through incentivized staking rewards, referral programs, lifestyle partnerships, and cross-sector integrations, expanding the token's relevance and real-world usability. Ensuring systems' robustness and resilience The CTO's forensic IT expertise ensures robust cybersecurity measures, including encryption, monitoring, intrusion detection, and data recovery protocols. Regular stress-testing and security audits will reinforce resilience. Liquidity depth strengthening Liquidity depth will be strengthened by Scitus Fintech Ltd through dedicated reserves, incentivized market-maker programs, and partnerships with multiple liquidity providers. Fostering transparency and accountability To balance control with community trust, Scitus Fintech Ltd commits to: ● Publishing quarterly reports covering financials, token circulation, staking activity, liquidity reserves, and token burns. ● Subjecting smart contracts and treasury operations to audits on an annual basis. C2S contracts will undergo independent third-party audits and penetration testing. Deployments will be conducted in phased stages to limit potential exposure, with rapid incident-response procedures in place. ● Operating a governance dashboard that allows token holders to participate in advisory votes and access real-time transparency metrics.

		• Clear and transparent disclosure of the C2S's functionality and intended use is provided in this white paper, in line with Regulation (EU) 2023/1114. Safeguarding arrangements Safeguarding arrangements are applied to ensure that funds are protected during the public offer. Qualified personnel Engaging qualified personnel and reputable third-party service providers, with clearly defined responsibilities and service-level agreements.
J – Information on the sustainability indicators in relation to adverse impact on the climate and other environment-related adverse impacts		
J-1	Adverse impacts on climate and other environment-related adverse impacts	The ISTOS ecosystem, powered by the C2S token, is designed not only for performance and scalability but also for sustainability. Environmental and energy footprint • By leveraging Proof-of-Stake (PoS) blockchains such as Polygon and Ethereum (post-merge), C2S avoids the high energy costs of Proof-of-Work mining. • Minimal Energy Consumption: PoS reduces energy use by ~99.95% compared to earlier Proof-of-Work systems. • Low Carbon Footprint: Less reliance on fossil fuels translates into drastically lower emissions. • Reduced Electronic Waste: Unlike mining-based systems, PoS requires no specialized hardware, avoiding rapid hardware obsolescence and waste. Benchmark to Traditional Finance • Traditional banking systems and global payment networks are notoriously energy-intensive, with global banking IT and data centers consuming more than 260 TWh annually. • By contrast, ISTOS transactions executed on PoS blockchains consume only a fraction of this energy per transaction, making them orders of magnitude more efficient while retaining transparency, auditability, and security. • This positions ISTOS as a greener, more efficient alternative to both legacy financial systems and mining-based blockchains. See also Sections S.1-S.9.
Mandatory information on principal adverse impacts on the climate and other environment-related adverse impacts of the consensus mechanism		
S.1	Name	Scitus Fintech Ltd
S.2	Relevant legal entity identifier	N/A
S.3	Name of the crypto-	Scitus Token

	asset	
S.4	Consensus Mechanism	The C2S token runs on Polygon Proof-of-Stake (PoS) consensus mechanism in which validators secure the network by staking MATIC/POL tokens as collateral. Instead of relying on energy-intensive mining, validators are randomly selected to propose new blocks, while others confirm their validity. Once a supermajority approves, the block is added to the blockchain and both proposers and validators receive rewards in MATIC/POL. To guarantee integrity, the system uses finality checkpoints—when two consecutive checkpoints are approved by at least two-thirds of staked tokens, transactions become irreversible. This makes it nearly impossible for attackers to alter the chain without controlling most of the stake. Participants are incentivised with staking rewards, ensuring strong network participation, while a slashing mechanism penalises dishonest or inactive validators by cutting part of their stake. This balance of incentives and penalties aligns validator behaviour with the long-term security and stability of the C2S ecosystem.
S.5	Incentive Mechanisms and Applicable Fees	C2S integrates an incentive-driven staking model at the application level. When redeeming tokens for goods or services within the ISTOS ecosystem, specific fees may apply as outlined in the Scitus Fintech Ltd Terms and Conditions. Secondary market transactions may be subject to platform-specific trading or withdrawal fees.
S.6	Beginning of the period to which the disclosure relates	2025-12-01
S.7	End of the period to which the disclosure relates	2025-12-01
Mandatory key indicator on energy consumption		
S.8	Energy consumption	C2S token, operates on Proof-of-Stake (PoS) blockchains (Polygon, bridged Ethereum, BNB Chain). PoS validation consumes ~0.000054 kWh/transaction. Based on projected volume, annualized consumption is ~151 kWh ($2,800,000 \times 0.000054 \approx 151.2 \text{ kWh/year}$).
Sources and methodologies		
S.9	Energy consumption sources and methodologies	Energy and emissions estimates are derived from publicly available sustainability data from Polygon Labs (Polygon PoS), post-merge environmental disclosures from the Ethereum Foundation, and global energy/emissions factors from the IEA and independent assessments (e.g., CCRI). Method: (a) estimate C2S-related annual transaction volume; (b) multiply by Polygon's kWh per transaction benchmark; (c) convert kWh to tCO₂e using regional grid intensity factors; (d) present renewable share based on Polygon validator disclosures. Estimates are reviewed annually and may be revised with updated network data.