



## Auditor's report on Agreed-Upon Procedures Engagement

### To Voima Gold Ltd

We have performed the procedures agreed with you and enumerated below to verify that the customer assets received and managed by Voima Gold Ltd (2843889-9) are not used for any other purposes than to store and manage these customer assets. We also verify that the customer assets are segregated from Voima's own assets.

Our engagement was undertaken in accordance with the International Standard on Related Services applicable to agreed-upon procedures engagements (ISRS 4400).

Because the below mentioned procedures do not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, we do not express any assurance.

Had we performed additional procedures or had we performed an audit or review of the financial statements in accordance with International Standards on Auditing or International Standards on Review Engagements, other matters might have come to our attention that would have been reported to you.

We have agreed to perform the following procedures and report to you that the customer assets received and managed by Voima Gold Ltd are segregated from Voima's own assets.

1. We have received an access to Voima's bookkeeping to verify the recording practices.
2. We have received calculations to identify the monthly reconciliation of customer assets and to assess the ways to manage these customer assets.

We report our findings below:

- a) With respect to item 1 we found that the customer assets are segregated from Voima's own assets.
- b) With respect to item 2 we found that the customer assets are reconciled on monthly basis thus managed appropriately.

Our report is solely for the purpose set forth in the first paragraph of this report and for your information. This report relates only to the accounts and items specified above and does not extend to any financial statements of Voima Gold Ltd, taken as a whole.

Helsinki 18th of November 2020

Hill Audit Oy  
Authorised Public Accountants

Petteri Lagus  
APA