

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 and that Voima Gold Ltd holds euro amount equivalent to StoneX margin account balance at OP/Nordea client asset accounts.

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. Additionally, we have agreed to reconcile that the company holds equivalent amount of euros to StoneX credit balance at client asset accounts.

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.
3. We have received margin account balance from StoneX and OP/Nordea client asset account statements

We report our findings as of 31.8.2022 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.
- c) With respect to item 3 we found that the cash in hand and at banks held at OP/Nordea client asset accounts exceeds the used credit at StoneX.

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 10.10.2022



Petteri Lagus APA
Hill Audit Oy (Authorised Public Accountants)