

Auditor's report on Agreed-Upon Procedures Engagement

To Voima Gold Ltd

I 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) as of the date of review are not used for other purposes than to store and manage these customer assets. I have verified that the funds held in OP and Nordea customer asset accounts and the combined euro amounts at the trading partners' credit account balances are either equivalent to or exceed the total amount recorded in the customer information system managed by Voima Gold Ltd. Furthermore, I confirm 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, I do not express any assurance.

Had I performed additional procedures or had I 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.

I have agreed to perform the following procedures and report to you that at the time of the audit and for the fiscal year of 2023, the customer euro assets received and managed by Voima Gold Ltd were segregated from Voima's own assets. Additionally, I have agreed to reconcile that the company held equivalent amount of euros to trading partners' credit balances at client asset accounts

1. I have received access to Voima's bookkeeping to verify the recording practices.
2. I have received calculations to identify the reconciliation of customer assets and to assess the ways to manage these customer assets.
3. I have received margin account balances from Voima's trading partners' and OP/Nordea client asset account statements.

In conjunction with the data of the annual audits ending date of 31.12.2023, I report my findings below:

- a) With respect to item 1 I found that the customer assets were segregated from Voima's own assets.
- b) With respect to item 2 I found that the customer assets were reconciled on a monthly basis thus managed appropriately.
- c) With respect to item 3 I found that the funds held in OP and Nordea customer asset accounts and the combined euro amounts at the trading partners' credit account balances were either equivalent to or exceed the total amount recorded in the customer information system managed by Voima Gold Ltd.

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 21st August 2024



Petteri Lagus CPA