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Date: 02/02/2016

ALS Ref: 133355

INDEPENDENT INSPECTION AND AUDIT REPORT

In accordance with your instructions we have performed an independent audit on Gold Investment Coins held by AuCOFFRE.com / LinGOLD.com/ LingORO.com and our findings are as follows:

Material : Gold Investment Coins
Audit Date : 04/01 – 14/01/2016
Auditors : ALS Inspection UK Ltd
Customer : AuCOFFRE.com
Vaults : AuCOFFRE.com / LinGOLD.com/ LingORO.com
Vault Location : CBC Bank, Brussels / Bordeaux / Geneva Freeport, La Praille

Principle

The principle of this audit was to confirm that items of gold stored by Members of AuCOFFRE.com / LinGOLD.com/ LingORO.com are physically present in their specified vault and correspond to their individual specifications.

Aim

To provide total reassurance to members that their gold exists and is stored correctly in a suitable environment to ensure maximum security and ideal conditions of conservation that maintain the quality and condition of items stored.



The Vaults / Storage

CBC Bank, Brussels

Situated in CBC Bank Vaults, Brussels they contain a variety of gold bullion and gold coins which are stored on behalf of members. Access to the vaults is strictly controlled by on site security systems. Visits need to be planned in order to make the necessary security arrangements. Within the vault the coins were stored in a safe / cabinet, enclosed within large albums which allow for quick access to the coins and adequate protection. Bars are also stored within the safe / cabinet.

Bordeaux

Situated in a privately owned site in the Bordeaux area they contain a variety of gold bullion, gold and silver coins which are stored on behalf of members. Access is strictly controlled by onsite staff. Coins were stored in a safe / cabinet, enclosed within large albums which allow for quick access to the coins and adequate protection. Bars are also stored within the safe / cabinet.

Geneva Freeport, La Praille

Situated in the Geneva Freeport secure facility they contain a variety of gold bullion, gold coins, silver coins and diamonds which are stored on behalf of members. Access to the vaults is strictly controlled by on site security systems. Only verified staff members are allowed entry and visits need to be planned in order to make the necessary security arrangements. The vaults are under permanent video & electronic surveillance as well as human guards. Within the vaults the coins were stored in safes / cabinets, enclosed within large albums or plastic boxes/ packs which allow for quick access to the coins and adequate protection.

The Method

An audit of the full gold coin inventory was carried out. Auditors were presented with the stock list for the gold inventory and were required to check that all gold on the list was present.

For large albums (approximately 300 to 600 coins) the total number of coins was counted and then two coins were selected at random for thorough checking against the stock list and back office database. For small albums (approximately 60 coins) the total number of coins was counted and then one coin was selected at random for thorough checking against the stock list and back office database. Album number, number of coins, coin references validated and any inconsistencies were recorded in the appendix. For LSP coins please see "LSP Gold Coins, Geneva" section of the report.

The Audit

The various inconsistencies found (e.g. extra coins, missing coins, incorrect location / reference etc) during the audit have been registered in our full report and appendix. The following list is a summary of all the coins which were observed by the auditors at various locations.

BRUSSELS GFI

Coins for GFI have their own safe in CBC Brussels. Total count was 167 gold coins.

BRUSSELS CBC

Non-GFI Gold coins held in Brussels CBC Bank Vault. Total count was 16,500 gold coins and 9 packs of silver coins.



LSP Gold Coins, Geneva

Napoléon 10F, Napoléon 20F, Sovereigns, 50 Pesos, Britannia, Liberty US, Panda 1 once and Vera LSP coins were checked. In total 8,320 coins were counted including the 80 which arrived at Geneva on 13.01.16.

FRAPPE 27 VERA VALOR, Geneva

In total there were 32 albums (60 Vera gold coins per album) and 8 packs of 10 LSP gold Vera coins. Total count was 2000 gold coins.

SAFE DEDIES FREEPORT, Geneva

These albums are all dedicated to individual clients of AuCoffre. Total count was 1,067 gold coins and 4 gold ingots.

SAFE 4 – HALF VERA, Geneva

For safe 4 containing half Vera gold coins we counted 9,575 in total.

SAFE 5 & 6 –VERA, Geneva

For safe 5 & 6 containing 1 ounce Vera gold coins we counted 32,541 in total.

SAFE 7, Geneva

For safe 7 we counted a total of 33,592 gold coins.

SAFE 8, Geneva

For safe 8 we counted a total of 31,252 gold coins.

SAFE 9, Geneva – Customs

For safe 9 we counted a total of 3,058 gold coins.

BNP VERA - Bordeaux

For BNP Vera coins we counted a total of 13,492 gold coins.

PCGS PACKS MAX et SALARIES - Bordeaux

For "PCGS PACKS MAX et SALARIES" coins we counted a total of 284 gold coins.

IN TOTAL, FROM ALL VAULTS AND LOCATIONS WE COUNTED 151,848 GOLD COINS

The above report reflects our findings at the time and place of the inspection only and does not refer to any other matters.

The inspection has been performed to the best of our knowledge and ability within the scope of the instructions we have received and in accordance with accepted international standards. This report does not relieve buyers and sellers from their contractual obligations.

For and on Behalf of ALS Inspection UK Limited

Paul Scales – Precious Metals Department



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Date: 28/01/2016

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INDEPENDENT INSPECTION AND AUDIT REPORT

In accordance with your instructions we have performed an independent audit on Silver Investment Coins held by AuCOFFRE.com / LinGOLD.com/ LingORO.com and our findings are as follows:

Material : Silver Investment Coins
Audit Date : 07/01 – 14/01/2016
Auditors : ALS Inspection UK Ltd
Customer : AuCOFFRE.com
Vaults : AuCOFFRE.com / LinGOLD.com/ LingORO.com
Vault Location : Geneva Freeport, La Praille & Bordeaux

Principle

The principle of this audit was to confirm that items of silver stored by Members of AuCOFFRE.com / LinGOLD.com/ LingORO.com are physically present in their specified vault and correspond to their individual specifications.

Aim

To provide total reassurance to members that their silver exists and is stored correctly in a suitable environment to ensure maximum security and ideal conditions of conservation that maintain the quality and condition of items stored.



The Vaults / Storage

Geneva Freeport, La Praille

Situated in the Geneva Freeport secure facility they contain a variety of gold bullion, gold coins, silver coins and diamonds which are stored on behalf of members.

Access to the vaults is strictly controlled by on site security systems. Only verified staff members are allowed entry and visits need to be planned in order to make the necessary security arrangements.

The vaults are under permanent video & electronic surveillance as well as human guards.

Within the vaults the coins were stored in cabinets and boxes, packaged in various materials i.e. plastic packaging, plastic tubes, paper, and durable cardboard boxes.

Bordeaux

Situated in a privately owned site in the Bordeaux area they contain a variety of gold bullion, gold and silver coins which are stored on behalf of members. Access is strictly controlled by onsite staff. Coins were stored securely and packaged either in new cardboard boxes from the supplier or in plastic casing for long term storage and protection.

The Method

An audit of the full silver inventory was carried out. Auditors were presented with the stock list for the silver inventory and were required to check that all silver on the list was present. Due to the extensive number of silver coins stored within the vaults sample boxes and packets were selected for thorough checking as counting each individual silver coin was not feasible given the volume of silver coins at both sites. If the number of coins contained within the sample container per group was verified this was assumed to be the case for the remaining containers in that specific group. Full details can be found in our full report. A summary of what was found is below:

50F Hercule silver coins, Geneva, not held in customs, were in 5 lots of 1000 coins. Coins were stored in transparent plastic packs of 50 coins, 20 packs per lot – in total 5,000 coins.

10F Hercule silver coins, Geneva, not held in customs, were in 6 lots of 1000 coins. Coins were stored in transparent plastic packs of 100 coins, 10 packs per lot – in total 6,000 coins.

5F Semeuses silver coins, Geneva, not held in customs, were in 29 lots of 1000 coins. The stock list only listed 28 lots so the additional 1000 coins were added to the list. Coins were stored in transparent plastic packs of 200 coins, 5 packs per lot – in total 29,000 coins.

Vera Silver 1 ounce silver coins, Geneva, held in customs were in 2 batches – batch 1 supplied by Huguenin and batch 2 supplied by BHMRYER. Total coins from Huguenin were calculated to be 99,000 coins. Total coins from BHMRYER were calculated to be 74,500 coins. Total number of Vera Silver 1 ounce coins was 173,500 coins.



Britannia 1 ounce silver coins, Geneva, not held in customs, were in one lot containing in 10 packets of 100 coins - in total 1000 coins.

Mapple Leaf 1 ounce silver coins, Geneva, not held in customs, were in one lot of 20 boxes containing 500 coins in each box packaged in 20 tubes of 25 coins - in total 10,000 coins.

Philharmonic 1 ounce silver coins, Geneva, not held in customs, were in one lot of 35 boxes and a second lot of 112 boxes containing 500 coins packaged in 25 tubes of 20 coins - in total 73,500 coins.

Philharmonic 1 ounce silver coins, Bordeaux, not held in customs, were in one lot of 3 boxes containing 240, 220 and 500 coins packaged in 11, 12 and 25 tubes of 20 coins - in total 960 coins.

Vera Silver Zanzibar, Bordeaux, not held in customs, stored in 28 groups containing various numbers of coins. Some of these groups were boxes (82 sealed and 40 unsealed) and some were loose coins. Sealed boxes were calculated to contain 20,500 coins. For unsealed boxes we counted all of the individual coins and 3 coins were found to be missing. These coins 28350 and 28599 (box 751209022) and 29151 (box 751209024) do not yet have a physical number so a new number will be generated for these coins and they will eventually be stored in another box (the stock list will be updated). Total number from unsealed boxes was 6,122 coins. We also counted 45 generic coins with no physical number currently assigned. In total 26,667 coins were counted.

NB. Two additional silver coins were recorded in Album 4138 under client reference ITJF as per the stock list. See appendix Geneva - PIECES COFFRES DEDIES SUISSE (coffre 10003). 9 packs of silver coins were also found in "container 3450" in Brussels CBC Vault but unfortunately we cannot confirm the total number of coins.

Conclusion

In summary, apart from the three unallocated Vera Silver Zanzibar coins of boxes 751209022 and 751209024 (see above) all coins listed on the stock list were accounted for plus 1000 additional 5F Semeuses silver coins. In total we found 32,5629 silver coins plus a further 9 packs in Brussels CBC.

The above report reflects our findings at the time and place of the inspection only and does not refer to any other matters.

The inspection has been performed to the best of our knowledge and ability within the scope of the instructions we have received and in accordance with accepted international standards. This report does not relieve buyers and sellers from their contractual obligations.

For and on Behalf of ALS Inspection UK Limited

Paul Scales – Precious Metals Department



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Date: 27/01/2016

ALS Ref: 133355

INDEPENDENT INSPECTION AND AUDIT REPORT

In accordance with your instructions we have performed an independent audit on "Korloff investment diamonds" held by InvestDiamond (Lingold) and our findings are as follows:

Material : Korloff Investment Diamonds
Audit Date : 13/01/2016
Auditors : ALS Inspection UK Ltd
Customer : InvestDiamond (Lingold)
Vaults : AuCoffre Vault Number 3, Safe Number 3
Vault Location : Geneva Freeport "La Praille"

Principle

The principle of this audit was to confirm that diamonds stored by InvestDiamond (Lingold) are physically present in their specified vault and correspond to their individual specifications.

Aim

To provide total reassurance to members that the diamonds exist and are stored correctly in a suitable environment to ensure maximum security and ideal conditions of conservation that maintain the quality and condition of items stored.

The Vaults / Storage

Situated in the Geneva Freeport secure facility they contain a variety of diamonds, gold bullion, gold coins and silver coins which are stored on behalf of members.

Access to the vaults is strictly controlled by on site security systems. Only verified staff members are allowed entry and visits need to be planned in order to make the necessary security arrangements. The vaults are under permanent video & electronic surveillance as well as human guards. Within the vaults the diamonds were stored in a protective box and were also individually packaged with their information enclosed. Certificates for each diamond were also stored along with the diamonds.



The Method

The audit took place in AuCoffre Vault Number 3.

Auditors were provided with a stock list of the stored diamonds which listed information such as Origin, Certificate Number, Carat, Colour, Clarity etc.

For each lot the diamonds were individually counted and the total number indentified was found to correspond with the advised list. An additional two diamonds were also found.

Diamonds were subdivided into four batches as below:

- Batch N° 1 : 26.65 carats - 33 diamonds
- Batch N° 2 : 25.44 carats - 30 diamonds
- Batch N° 3 : 26.65 carats - 31 diamonds
- Batch N° 4 : 26.68 carats - 33 diamonds

Total advised weight of the diamonds was **105.42 carats**.

The audit was conducted using a random sampling technique that exposes every item of stock to potential scrutiny. Two items from each lot were selected at random for verification. All eight controls were found to correspond perfectly with the stock list. Full details of the audit including details of items controlled have been recorded.

The above report reflects our findings at the time and place of the inspection only and does not refer to any other matters.

The inspection has been performed to the best of our knowledge and ability within the scope of the instructions we have received and in accordance with accepted international standards. This report does not relieve buyers and sellers from their contractual obligations.

For and on Behalf of ALS Inspection UK Limited

Paul Scales – Precious Metals Department