



AuCoffre.com
9/11 allée de l'Arche
Tour Ernst & Young
92671 Courbevoie
France

Date: 02/03/2018

ALS Ref: 159178

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 : 11/01/2018
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, silver 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.

During the 2017 audit, auditors were provided with a full stock list of the stored diamonds which listed information such as Origin, Certificate Number, Carat, Colour, Clarity etc.

During the 2017 audit, the diamonds were individually counted and the total number identified was found to correspond perfectly with the advised list.

Total advised weight of diamonds was 105.42 carats which was subdivided into four batches as below:

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

The auditors sealed each of the 4 boxes using tamper proof tape marked with an individual seal number. All seals were still found to be intact when the boxes were checked in 2018 therefore, the products did not need to be individually checked once again. All boxes/batches were accounted for.

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

G. Molloy

Gina Molloy – Precious Metals Department