

30<sup>th</sup> April 2018

The Chief Executive Officer  
Crowd Machine SEZC  
Grand Cayman  
Cayman Islands

Dear Mr. Sproule,

**Report on agreed-upon procedures (ISRS 4400) for Crowd Machine covering the pre-sale of tokens to private and public investors**

In accordance with our engagement letter ("LOE") dated 18<sup>th</sup> April 2018, we have performed the agreed-upon procedures (ISRS 4400) covering the pre-sale of tokens to private and public investors for Crowd Machine SEZC (the "Company").

**Scope**

Our agreed-upon procedures were conducted in accordance with the International Standard on Related Services 4400 (ISRS 4400) applicable to agreed-upon procedures engagements. Those standards require that we plan and perform the procedures agreed with you as detailed below.

We have performed agreed-upon procedures (ISRS 4400) in respect of the pre-sale of tokens to private and public investors of the Company for the period from 16 Jan 2018 to 30 April 2018, in accordance with the scope of work set in the LOE. The management of the Company is responsible for the information provided to us.

**About the report**

The agreed-upon procedures are substantially less in scope than an audit examination, the objective of which is to obtain reasonable assurance about whether the pre-sale of tokens to private and public investors of the Company for the period ended 30 April 2018 is fairly done and in line with the policies and procedures established by the Company, in all material respects. Accordingly, we do not express any opinion.

Our report is solely for the purpose set forth in the first paragraph of this report and for your information and is not to be used for any other purpose or to be distributed to any other parties.

### Test procedures and results

Our agreed-upon procedures on this assignment are solely based on the tests performed on the pre-sale of tokens to private and public investors for the period from 16 Jan 2018 to 30 April 2018 below:

Test Number	Description of Tests	Result
1	To review the sales methodology of pre-sale tokens	We found the sales methodology of the transaction provided to be correct
2	To review the pre-sales agreement /contract for approval of public and private investors	We found the approval of public and private investors are in line with KYC and AML procedures of Crowd Machine SEZC
3	To recompute the tokens allocated to the public and private investors	We found the number of tokens offered to customer to be correct and in agreement with the sales process
4	To recalculate the number of bonus token offered to customer	We found the number of bonus token offered to customer to be correct and in agreement with the sales process
5	To review if Crowd Machine SEZC is dealing with unauthorised countries	We found the there are no dealings with unauthorized countries

Had we performed additional procedures or an audit in accordance with International Standards on Auditing or International Standards on Review Engagements (or relevant national standards or practices), other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the management of Crowd Machine SEZC. It is not intended to be and should not be used by anyone other than the specified party.

This report relates only to the items specified above and does not extend to any financial statements of Crowd Machine SEZC.

Sincerely,



Baker Tilly (Mauritius)