

Existence Confirmation Report Prepared by Independent Public Accountant

April 8, 2016 1 p.m.

To: GALAXIA INVESTMENT AND MANAGEMENT CO., LIMITED

Audit Firm HIBISCUS GROUP

Mejjidori Accounting Firm Inc.

Certified Public Accountant: Katsuyuki Takahashi



GORILLA CONSULTING (hereinafter referred to as Our Company) has conducted confirmation services of the existence of diamonds owned by GALAXIA INVESTMENT AND MANAGEMENT CO., LIMITED (hereinafter referred to as Your Company) as collateral for the transactions of the cryptocurrency XID market managed by Your Company, in accordance with the service agreement Our Company concluded with Your Company on December 1, 2015.

Management's Responsibility for the Existence of Diamonds

When Our Company conducts confirmation services of the existence of diamonds, the management is responsible for providing Our Company with all the diamonds owned by Your Company as collateral for the transactions of the cryptocurrency XID market managed by Your Company.

Responsibility of Our Company

Our Company is responsible for reporting to Your Company the existence confirmation of diamonds owned by Your Company as collateral for the transactions of the cryptocurrency XID market managed by Your Company, in accordance with the service agreement concluded between these two companies on December 1, 2015.

Our Company has conducted confirmation services of the existence of diamonds owned by Your Company as collateral for the transactions of the cryptocurrency XID market managed by Your Company, in accordance with the service agreement concluded between these two companies on December 1, 2015.

When Our Company conducts confirmation services of the existence of diamonds, Our Company will perform only the procedures agreed between these two companies, which are set forth in the service agreement concluded between these two companies on December 1, 2015. Such procedures agreed will not follow the generally accepted audit procedures which are based on financial statement audit theory.

The confirmation services of the existence of diamonds conducted by Our Company will not guarantee the collateral value of diamonds owned by Your Company as collateral for the transactions of the cryptocurrency XID market managed by Your Company. The confirmation services of the existence of diamonds conducted by Our Company will not guarantee the adequacy of Your Company's documents including financial statements and final return forms, feasibility of the budget, or any other matter.

Our Company has determined that we have obtained evidence that supports the statement of conclusions.

#### Conclusion Made by Our Company

When Our Company conducted confirmation services of the existence of diamonds, we successfully confirmed that, as of the date of this report, Your Company owns the following diamonds as collateral for the transactions of the cryptocurrency XID market managed by Your Company:

Quantity: 1,034 pieces

Purchase price including the consumption tax: JPY124,433,510

Please note that the purchase price including the consumption tax is different from the appraised value as of the date of this report.

#### Interests

There is no interest to be stated under the Certified Public Accountants Act between Your Company and Our Company.

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