



Report of the Independent Auditor for the Purpose of Sections 92(1)(b) and (c) of the Companies Act 2006, to GoSun Blockchain Limited

We have audited the Statement of Financial Position and related notes of GoSun Blockchain Limited (company number: 11097258) as at 20 December 2017, set out on pages 2 to 3, which have been prepared under the accounting policies set out therein.

Respective responsibilities of Directors and Auditor

The Company's Directors are responsible for the preparation of the Statement of Financial Position and related notes.

It is our responsibility to:

- a) report on whether the Statement of Financial Position has been properly prepared in accordance with the provisions of the Companies Act 2006 that would have applied if it had been prepared for a financial year of the Company with such modifications as are necessary by reason of that fact; and
- b) form an independent opinion concerning the relationship between the Company's net assets and its called-up share capital and undistributable reserves at the Statement of Financial Position date.

This report, including the opinions, has been prepared for and only for the Company and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior written consent in writing.

Opinion concerning proper preparation of Statement of Financial Position

In our opinion the Statement of Financial Position and related notes as at 20 December 2017 have been properly prepared in accordance with the provisions of the Companies Act 2006 and which would have applied had the Statement of Financial Position been prepared for a financial year of the Company.

Statement on net assets

In our opinion, at 20 December 2017 the amount of the Company's net assets (within the meaning given to that expression by section 831(2) of the Companies Act 2006) was not less than the aggregate of its called up share and undistributable reserves.

PKF Littlejohn LLP

Independent Auditor

20 December 2017

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