



BREECH SCHOOL OF BUSINESS ADMINISTRATION

Results of Agreed Upon Procedures Engagements

To the owners and officers of Askinosie Chocolate:

We have performed the engagement in accordance with standards established by the American Institute of Certified Public Accountants (AICPA). The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

We were engaged to review documentation and calculations supporting the Transparency Report and the Conclusions drawn, published by Askinosie chocolate, covering years from their beginning through 2016.

Procedures included:

1. We met with the founder, the chief operating officer and the controller to gain an understanding of the purpose of the Transparency Report, its development and the supporting documentation used.
2. Five teams worked on the engagement. Each team selected a sample of the countries and years included to determine that the information contained in the spreadsheet is supported by documentation demonstrating the occurrence of the transactions and the accuracy with which they were reported. All active countries and years were included in at least one team's sample.
3. We recalculated the percentages included on the transparency report to determine that the logic used was reasonable and the calculations were accurate.

Findings

The procedures were performed using the Bean Purchase History spreadsheet, of which the Transparency Report is a subset. The figures from the Bean Purchase History Report were traced to the Transparency Report without exception.

The Bean Purchase Report was found to be well supported by the documentation and calculations applied.

Thank you for the opportunity to be of service to you.

Respectfully submitted,

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