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**Report of the auditor on the limited statutory examination to the general assembly of the Organisation Internationale DIANOVA, Lausanne.**

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As auditor, we have examined the financial statements (balance sheet, income statement and notes) of Organisation Internationale DIANOVA for the year ended December 31, 2015.

The financial statements are the responsibility of the Assembly Council. Our responsibility is to perform a limited statutory examination on these financial statements. We confirm that we meet the licensing and independence requirements as stipulated by Swiss law.

We conducted our examination in accordance with the Swiss Standard on the Limited Statutory Examination. This standard requires that we plan and perform a limited statutory examination to identify material misstatements in the financial statements. A limited statutory examination consists primarily of inquiries of company personnel and analytical procedures as well as detailed tests of company documents as considered necessary in the circumstances. However, the testing of operational processes and the internal control system, as well as inquiries and further testing procedures to detect fraud or other legal violations, are not within the scope of this examination.

Based on our limited statutory examination, nothing has come to our attention that causes us to believe that the financial statements do not comply with Swiss law and the association's articles of incorporation.

We note that the company Catalunya en Miniatura is still in a situation of overindebtedness as of December 31, 2015. The value adjustments recorded on the investment held and on the provision accounted for have set the net value of the participation to the amount of CHF 362'104,20. We draw your attention to the fact that should the recorded adjustments not be sufficient, the result and the fortune of the association would present a too favorable amount.

We also note that a value adjustment was recorded in the year 2015 on one of the loans granted by the association to the company Catalunya en Miniatura.

Despite this adjustment and given the economic situation of the latter, we draw your attention to the financial consequences which could occur if the borrower could not meet its commitments.

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Furthermore, we note that all financial investments included in the balance sheet for an amount of CHF 239'228.00 are pledged in favour of Banco Popular Español SA to cover Catalunya en Miniatura's commitments. We therefore draw your attention to the economic impact that could result from the inability of the concerned company to meet them.

Moreover, we note again that the compliance conditions of the commitments of the association, included in the short and long term liabilities, could generate significant cash flow problems.

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Carouge, June 9, 2016

Appendix :

- Financial statements (balance sheet, income statement, notes).
- 2015 localized income and expenditures statements.