DeVISSER GRAY LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

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AGREED-UPON PROCEDURES REPORT

To Management of WPM – Wealth Preservation Management Ltd.

Purpose of this Agreed-Upon Procedures Report
Our report is solely for the purpose of independently recalculating the compound annual growth rates ("CAGR", as determined on a money-weighted basis only) of WPM – Wealth Preservation Management Ltd.'s ("WPM") model portfolio (the "Model Portfolio") from June 30, 2017 to December 31, 2025, as well as for the one, three and five-year periods ended December 31, 2025.

Responsibilities of the Engaging Party
WPM has acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement.

WPM is responsible for the subject matter on which the agreed-upon procedures are performed.

Practitioner's Responsibilities
We have conducted the agreed-upon procedures engagement in accordance with the Canadian Standard on Related Services (CSRS) 4400, Agreed-Upon Procedures Engagements. An agreed-upon procedures engagement involves our performing the procedures that have been agreed with WPM, and reporting the findings, which are the factual results of the agreed-upon procedures performed. We make no representation regarding the appropriateness of the agreed-upon procedures.

This agreed-upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion.

Had we performed additional procedures, other matters might have come to our attention that would have been reported.

Professional Ethics
We have complied with the ethical requirements in the code of professional conduct of the Chartered Professional Accountants of British Columbia and the independence requirements in accordance with Rule 204 therein.

Procedures and Findings
We have performed the procedures described below, which were agreed upon with WPM concerning independently recalculating the CAGR of the Model Portfolio from June 30, 2017 to December 31, 2025, as well as for the 1, 3 and 5-year periods ended December 31, 2025.

	Procedures	Findings
1.	Examining Model Portfolio account statements to determine investment values and amounts of capital invested into or withdrawn from the model portfolio.	No material exceptions noted.
2.	Recalculating the CAGR of the Model Portfolio for the period from June 30, 2017 to December 31, 2025 and for the one-year, three-year and five-year periods ended December 31, 2025.	We recalculated the following CAGRs: • For the period from June 30, 2017 to December 31, 2025: 18.15% • Five (5) years ended December 31, 2025: 19.75% • Three (3) years ended December 31, 2025: 43.75% • Year ended December 31, 2025: 14.96%
3.	Agreeing securities values detailed within the Model Portfolio account statements at various dates, including randomly selected dates, to published price data.	No material exceptions noted.
4.	Testing of reasonability of values of securities sold within the Model Portfolio to published price data for the tested securities.	No material exceptions noted.

De Visser Gray LLP

Chartered Professional Accountants
May 26, 2026
401 – 905 West Pender Street, Vancouver, BC V6C 1L6