



200 - 40 Village Centre Place
Mississauga, ON L4Z 1V9
www.batemanmackay.com

Tel 905.593.3033
Toll Free 1.866.236.9585
Fax 905.593.3031

INDEPENDENT AUDITOR'S REPORT

To the Shareholders of Claigan Environmental Inc.

We have audited Claigan Environmental Inc.'s compliance for the year 2015 with the criteria established by *Step 2 of the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas*. Compliance with the criteria established by the guidance is the responsibility of the management of Claigan Environmental Inc. Our responsibility is to express an opinion on this compliance based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether Claigan Environmental Inc. complied with the criteria established by the guidance referred to above. Such an audit includes examining, on a test basis, evidence supporting compliance, evaluating the overall compliance with these criteria, and where applicable, assessing the accounting principles used and significant estimates made by management.

Opinion

In our opinion, for the year 2015, Claigan Environmental Inc.'s process design is in compliance, in all material respects, with the criteria established by *Step 2 of the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas* and Claigan Environmental Inc.'s due diligence measures performed were consistent with their process design.

Mississauga, Ontario
July 17, 2015

A handwritten signature in black ink that reads "Bateman MacKay LLP". The signature is written in a cursive, flowing style.

CHARTERED PROFESSIONAL ACCOUNTANTS
Licensed Public Accountants