



INDEPENDENT CONSULTANT'S LETTER

We have examined the staking node operations ESG Controls and activities accompanying description of the Casper Staking systems documented as of October 31, 2021 and based on the GRI Standards and best practices. The description indicates that the ESG entity controls that are suitably designed and operating effectively are necessary, along with controls at the entity, to achieve the entity's ESG and sustainability commitments. Our examination did not include the evaluation of the suitability of the design or operating effectiveness of an actual entity. Our examination was conducted in accordance with attestation on best practices and GRI Standards applicable to Node Operators. There are inherent limitations in any internal control, including the possibility of human error and the circumvention of controls. Such controls can change and any conclusions about the suitability of the design of controls is subject to the risk that controls may become inadequate.

These documents provide a framework and templates for the convenience of the community and do not constitute legal advice for an actual participant or entity. The information provided herein may not be applicable in all situations, or may not be exhaustive for some entities, and should not be acted upon without specific legal or audit advice based on your particular situations.

MyDPO, LLC

Puerto Rico
November 18, 2021