

INDEPENDENT ASSURANCE PRACTITIONER'S REASONABLE ASSURANCE REPORT

We have undertaken a reasonable assurance engagement in respect of the existence (Security seal check) and valuation of the metal inventory on hand of Hocutt Financial Pty Ltd ATF Tracy Hocutt Super Fund as per the attached certificate of holdings as at 30 June 2022

Auditor's Responsibility

Our responsibility is to express a conclusion on the metal inventory on hand based on the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with the Australian Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*. The standard requires that we comply with relevant ethical requirements and plan and perform the engagement to obtain reasonable assurance about the existence and valuation of the metal inventory on hand. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Inherent limitations

Reasonable assurance is a high level of assurance but is not a guarantee that an assurance engagement conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this report.

Intended purpose

This report has been prepared for the sole purpose of providing reasonable assurance as to the existence and valuation of the metal inventory on hand at a particular point in time, being 30 June 2022. As a result, this report may not be suitable for any other purpose.

Conclusion

In our conclusion, the metal inventory on hand fairly present in all material respects, the amount stated in the attached certificate of holding at 30 June 2022.



Bevin Schafferius CA
Director
Registered Audit Company (No. 342 577)
Registered Auditor (No. 479033)

Fortitude Valley, 4 May 2023

Hocutt Financial Pty Ltd ATF Tracy Hocutt Super Fund

Certificate of Holdings

Bullion Valuation Summary

30-June-2022

Card ID: L2174
Allocation: S-BLS#C307
TAG: A641365

Count	Description	Product	oz/unit	kg/unit	\$/unit	TOTAL oz	TOTAL kg	TOTAL \$	
20	1 kg Silver Bullion	Silver	983.79	32.151	1.000	\$970.31	643.014	20.000	\$19,406.18
100	1 oz Silver Bar	Silver	30.60	1.000	0.031	\$30.18	100.000	3.110	\$3,018.00
1	1/2 oz Gold Bullion	Gold		0.500	0.016	\$1,318.50	0.500	0.016	\$1,318.50
4	1 oz Gold Bullion	Gold	2645.90	1.000	0.031	\$2,637.00	4.000	0.124	\$10,548.00

<https://www.abcbullion.com.au/products-pricing/eofy-price-history>

End of Financial Year Historical Bullion Prices (in AUD and USD per troy ounce)

Date	GOLD		SILVER	
	AUD Price	USD Price	AUD Price	USD Price
30/06/2022	2645.90	1821.17	30.60	21.06

Total \$34,290.68

- 31.10 grams in a troy ounce
- 32.15 troy ounces in a kilo

	Date	Silver	Gold	Platinum
Spot Price	30 Jun 2022	\$30.18	\$2,637.00	\$1,334.00