



INDEPENDENT AUDIT SERVICES

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## INDEPENDENT ASSURANCE PRACTITIONER'S REASONABLE ASSURANCE REPORT

We have undertaken a reasonable assurance engagement in respect of the existence of the metal inventory on hand of R&S Harris Superannuation Pty Ltd at R&S Harris Superannuation Fund as per the attached declaration as at 30 June 2021.

### Auditor's Responsibility

Our responsibility is to express an opinion on the metal inventory on hand based on the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with Standard on Assurance Engagements ASAE 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* (ASAE 3000), issued by the Auditing and Assurance Standards Board. That standard requires that we comply with relevant ethical requirements and plan and perform this engagement to obtain reasonable assurance about the existence on the metal inventory on hand.

A reasonable assurance engagement in accordance with ASAE 3000 involves performing procedures to obtain evidence about the quantification and existence of the metal inventory on hand. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Inherent Limitations

Because of the inherent limitations in that the work undertaken by us to form an opinion is permeated by judgement, in particular regarding the nature, timing and extent of assurance procedures for gathering evidence and the drawing of conclusions based on the evidence gathered, together with inherent limitations of any internal control structure, the possibility of collusion, the fact that most evidence is persuasive rather than conclusive, it is possible that fraud, error or non-compliance may occur and not be detected. An audit is not designed to detect all errors or misstatement, as an audit is not performed continuously throughout the year under review, and the audit procedures performed in respect of the metal inventory on hand are undertaken on a test basis. The audit conclusion expressed in this report has been formed on the above basis.

### Intended purpose

This report has been prepared for the sole purpose of providing assurance as to the existence of the metal inventory on hand at a particular point in time, being 30 June 2021. As a result, this report may not be suitable for another purpose.

### Conclusion

In our opinion, the metal inventory on hand fairly presents in all material respects to the declaration of the trustee as at 30 June 2021.

Based on the spot price as at 30 June 2021, we value the holdings at \$9,363.48. This value may vary from the actual market price and is provided for valuation purposes only.

Gold	\$9,363.48
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We also noted the existence of One Argyle Pink diamond, and it was claimed to be 0.21 ct. However, we have not been able to verify the diamond carat weight and valuation of the diamond.

**INDEPENDENT AUDIT SERVICES**  
**Chartered Accountants**



**Jiahui (Jeremiah) Thum**  
**Director**

Brisbane, QLD  
Date: 15 September 2021