



Umesh Manek
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Australian Super Auditors Pty Ltd
is a CPA Practice

3 December 2021

Kerola Pty Ltd ATF
Kerola Super Fund
16/5 Canberra Tce,
CALOUNDRA, QLD 4551

Dear Trustees

RE: AUDIT MANAGEMENT LETTER

I wish to advise that the audit of Kerola Super Fund for the year ended 30 June 2021 has recently been completed.

Auditors are encouraged by the Australian Taxation Office to issue management letters at the completion of each audit as a means of advising the trustee of any matters noted during the audit.

My audit work involves an examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report to form an opinion as to whether, in all material respects, the financial report is fairly stated in accordance with the accounting policies described in the notes thereto. Further, my audit work involves an examination, again on a test basis, of evidence supporting compliance with certain requirements of the Superannuation Industry (Supervision) Act 1993 and the Superannuation Industry (Supervision) Regulations 1994 ("SIS").

I advise that I have not encountered any matters during my audit that I believe should be brought to your attention.

If you would like to discuss any matters, please do not hesitate to contact me.

Regards,

A handwritten signature in blue ink, appearing to read 'Umesh Manek'.

Umesh Manek

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