

SUPER AUDITS

The Trustees
D & F Bekirovski Superfund
11/9 Dawson Street
COBURG NORTH VIC 3058

A.W. Boys
PO Box 3376
Rundle Mall 5000
6th June 2022

Dear Trustees,

I have completed the audit of the D & F Bekirovski Superfund for the financial year ending 30 June 2021. The Trustees have complied in all material respects with the *Superannuation Industry (Supervision) Act 1993* and Regulations. ***It is strongly recommended that the trustees regularly monitor the financial performance of the unlisted assets to minimise the potential risk of incurring significant capital losses that may occur from such investments. Also, the trustees are obliged to obtain a valuation or market appraisal of the unlisted assets, held by the Fund and report that market value in the financial statements of the Fund every year pursuant to Regulation 8.02B. Further, the trustees are obliged to conduct all related party transactions (if any) in accordance with LCR 2021/2 and section 109 of the SIS Act. In addition, the trustees are requested to minute all nonstandard significant events and transactions in the AGM minutes of the Fund.***

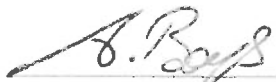
The trustees are required to maintain the financial records of the Fund for a minimum of five years and the minutes of meetings are to be retained for ten years.

It is recommended that the trustees review their Investment Strategy annually to ensure the strategy meets the objectives of the members having regard to risk, return, liquidity and diversification of investments. Further, the trustees should determine whether the Fund should hold a contract of insurance that provides insurance cover for one or more members of the Fund.

Thank you for your professionalism and full cooperation throughout the audit process.

Should you have any queries regarding any of the above please contact me on 0410 712708.

Yours sincerely



SMSF Auditor's signature

Tony Boys
SMSF Auditor Number (SAN) 100014140
Registered Company Auditor 67793

