

Independent Reasonable Assurance Report to the Management of OneVue Wealth Services Limited

We have undertaken a reasonable assurance engagement of the design and operation of the documented internal control procedures of OneVue Wealth Services Limited (the “Operator”), the operator of the Investor Directed Portfolio Service known as OneVue WealthPortal Investor Service (the “Service”), for the year ended 30 June 2023.

Management’s Responsibility for the Documented Internal Control Procedures

Management of the Operator are responsible for the design, documentation, operation, maintenance, and monitoring of the documented internal control procedures of the Service to ensure that it operates in accordance with the Australian Securities & Investments Commission Class Order 13/763 “Investor directed portfolio services” (as amended) (the “Class Order”). These responsibilities are set out in the Class Order.

Assurance Practitioner’s Independence and Quality Management

We have complied with the independence and other relevant ethical requirements relating to assurance engagements, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour.

The firm applies Auditing Standard ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements, Other Assurance Engagements and Related Services Engagements*, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Assurance Practitioner’s Responsibility

Our responsibility is to express a conclusion on the documented internal control procedures based on the procedures we have performed and the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with Australian Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, issued by the Australian Auditing and Assurance Standards Board in order to express a conclusion as to whether, in all material respects:



- OneVue Wealth Services Limited has complied with the documented internal control procedures of the Service for the year ended 30 June 2023; and
- The documented internal control procedures met the requirements of the Class Order at all times during the year ended 30 June 2023.

That standard requires that we plan and perform this engagement to obtain reasonable assurance about whether the documented internal control procedures have been complied with throughout the period and whether such procedures meet the requirements of the Class Order.

A reasonable assurance engagement in accordance with ASAE 3000 involves performing procedures to obtain evidence about the internal controls. The nature, timing and extent of procedures selected depend on the assurance practitioner's professional judgement, including the assessment of the risks of non-compliance associated with the documented internal control procedures. Our procedures included obtaining an understanding of the documented internal control procedures and the compliance measures contained therein and examination, on a test basis, of evidence supporting the operation of these compliance measures.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Inherent Limitations

Because of the inherent limitations of any internal control structure, it is possible that fraud, error, or non-compliance may occur and not be detected. A reasonable assurance engagement is not designed to detect all weaknesses in the documented internal control procedures, as it is not performed continuously throughout the financial year and the tests performed are on a sample basis. Any projection of the evaluation of the operation of the documented internal control procedures to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

Conclusion

In our opinion, in all material respects:

- OneVue Wealth Services Limited has complied with the documented internal control procedures of the Service for the year ended 30 June 2023; and
- the documented internal control procedures met the requirements of the Class Order at all times during the year ended 30 June 2023.

Deloitte.

Basis of Preparation

Without modifying our conclusion, we draw attention to the “Management’s Responsibility for the Documented Internal Control Procedures” paragraph above which states the Operator is responsible for ensuring the Service operates in accordance with the Class Order. This report has been prepared to assist OneVue Wealth Services Limited in meeting their obligations under the Class Order. As a result, this report may not be suitable for another purpose.

Deloitte Touche Tohmatsu

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Sydney, 25 September 2023

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Sydney, 25 September 2023