

Internal Control and Fraud Questionnaire

SECTION A – FUND DETAILS

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|--------------|------------------|
| Fund name | Wombat Superfund |
| Balance date | 30 June 2021 |

SECTION B – BANK ACCOUNTS

| | |
|------------------------|---|
| Authorised Signatories | Are all trustees/directors authorized to operate the fund's bank accounts? <div style="display: flex; justify-content: space-around;"><input checked="" type="radio"/> Yes<input type="radio"/> No</div> |
| Operating Instructions | How are the fund's bank accounts operated? <div style="display: flex; justify-content: space-around;">Any authorized signatory<input checked="" type="radio"/> Any two authorized signatories</div> <div style="display: flex; justify-content: space-around;">All authorized signatories</div> |
| Third party Access | Is any other person and/or company authorized to access the fund's bank accounts? <div style="display: flex; justify-content: space-around;"><input type="radio"/> Yes<input checked="" type="radio"/> NoIf yes, who?</div> |
| | If yes, what type of authority do they hold? <div style="display: flex; justify-content: space-around;">Full EnquiryRedemptionFee withdrawal</div> |

SECTION C – INVESTMENTS

| | |
|------------------------|---|
| Authorised Signatories | Are all trustees/directors authorized to buy / sell investments? <div style="display: flex; justify-content: space-around;"><input checked="" type="radio"/> Yes<input type="radio"/> No</div> |
| Third party Access | Is any other person and/or company authorized to access the fund's investments? <div style="display: flex; justify-content: space-around;"><input type="radio"/> Yes<input checked="" type="radio"/> NoIf yes, who?</div> |
| | If yes, what type of authority do they hold? <div style="display: flex; justify-content: space-around;">Full EnquiryRedemptionFee withdrawal</div> |

SECTION D – OPERATIONS

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|-----------|--|
| Decisions | Are operational decisions approved by all trustees/directors prior to implementation? <div style="display: flex; justify-content: space-around;"><input checked="" type="radio"/> Yes<input type="radio"/> No</div> |
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SECTION E – TRUSTEE MEETINGS

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|----------|---|
| Meetings | Do trustees/directors meet at least quarterly? <div style="display: flex; justify-content: space-around;"><input checked="" type="radio"/> Yes<input type="radio"/> NoIf no, how often?</div> |
|----------|---|

| | |
|-----------------|--|
| Attendance | <input checked="" type="radio"/> Always Regularly Sometimes Rarely |
| Minutes | Are operational and investment decisions minuted separately or collectively? <input checked="" type="radio"/> Separately Collectively Both _____ Not minuted |
| Decision making | Do trustees/directors exhibit equal powers when decision making? <input checked="" type="radio"/> Yes No |

SECTION F – DUTIES AND OBLIGATIONS

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|--------------------|---|
| Trust Deed | Are all trustees/directors fully aware of their obligations under the terms of the fund's trust deed? <input checked="" type="radio"/> Yes No _____ Assisted by service providers |
| Superannuation Law | Are all trustees/directors fully aware of their obligations under superannuation law? <input checked="" type="radio"/> Yes No _____ Assisted by service providers |

SECTION G – DISASTER RECOVERY POLICY

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|------------------|---|
| Significant Risk | Do the trustees/directors have disaster recovery procedures in place to ensure |
| | (a) adequate systems/file backup and recovery? |
| | <input checked="" type="radio"/> Yes (some reliance may be placed on fund administrator) No |
| | (b) adequate protection of records against fire and theft? |
| | <input checked="" type="radio"/> Yes No |

SECTION H – SERVICE PROVIDERS

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|-------------------|--|
| Formal Agreements | Do the trustees/directors have in place (where applicable) formal agreements with service providers (eg. Administrators, investment advisers, actuaries, auditors and tax agents)? <input checked="" type="radio"/> Yes No _____ Only informal verbal agreements exist |
| Regular Reports | Do service providers provide regular reports to trustees/directors? <input checked="" type="radio"/> Yes No _____ Only when necessary |
| Regular Review | Do the trustees/directors have in place a policy for regularly reviewing the performance of service providers? <input checked="" type="radio"/> Yes No _____ Performed on an informal basis only |

☐ Internal Control and Fraud Questionnaire

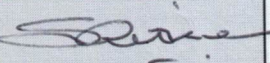
SECTION I – FRAUD

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|------|--|
| Risk | Have the trustees/directors made an assessment of the risk that the financial report may be materially misstated due to fraud? |
| | Yes <input checked="" type="radio"/> Not considered necessary. |
| | If yes, what is the nature, extent and frequency of such assessment? |

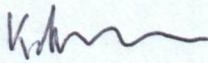
| | |
|--------------------|--|
| | fraud? |
| | |
| Existence of Fraud | Do trustees / directors have knowledge of any actual, suspected or alleged fraud affecting the fund? Yes <u>No</u> If yes, please provide details. |
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SECTION J – SIGNATURE AND DECLARATION

I declare that to the best of my knowledge, the information provided in this questionnaire, which relates to the year ended 30 June 2021, is true and correct.

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|---|----------------|
| Signature  | Date 12/6/2022 |
| Full Name | Stephen Aitken |

| | |
|-----------|------------------|
| Signature | Date |
| Full Name | Kerry-Ann Aitken |

 12 June 2022

| | |
|-----------|------|
| Signature | Date |
| Full Name | |

| | |
|-----------|------|
| Signature | Date |
| Full Name | |