

# Digital Asset Attestation Report

Complex Multi-Custodian SMSF | 5 Platforms | Cryptographic Handshake · View-Key Scan · Authenticated Read-Only Exchange API | FY2026 | **SAMPLE**

**SAMPLE REPORT — ILLUSTRATIVE ONLY.** The fund, trustee, adviser, wallet, account, quantity and price details in this document are fictional, and wallet identifiers are truncated. The structure, methodology, standards basis and auditor-facing disclosures are those of a genuine DACS attestation report. A live report is addressed to the intended users named in it, and is signed and cryptographically sealed on issue.

|                           |                                                                                                                                                           |
|---------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| Date of Issue             | 17 July 2026                                                                                                                                              |
| Our Reference             | DAA-SAMPLE-2026-002                                                                                                                                       |
| Super Fund Name           | Wattletree Superannuation Fund (ABN 00 000 000 000 — illustrative)                                                                                        |
| Trustee                   | Wattletree Super Pty Ltd, corporate trustee (ACN 000 000 000 — illustrative)                                                                              |
| Trustee Registered Office | Level 00, 000 Example Street, Sydney NSW 2000 (registered office — illustrative)                                                                          |
| Accountant / Auditor      | Accountant: Everton Partners Pty Ltd   Appointed SMSF Auditor: M. Reyes, Apex SMSF Audit                                                                  |
| Financial Year            | FY2026                                                                                                                                                    |
| Balance Date              | 30 June 2026                                                                                                                                              |
| Verification Date         | 16 July 2026 — the date the final procedure in Section 2 was completed (DAVO™ valuation). Procedures were performed between 2 July 2026 and 16 July 2026. |
| Prepared By               | Digital Asset Compliance Solutions Pty Ltd   ABN 80 625 017 110   Melbourne, Victoria                                                                     |
| Custody Type              | Multi-Custodian — 5 platforms (self-custody, privacy-protocol wallet and exchange-held)                                                                   |
| Platforms                 | Ledger hardware wallet   Monero GUI wallet   Kraken   CoinSpot   Coinbase                                                                                 |
| Verification              | Cryptographic Handshake   View-Key Ingestion   Authenticated Read-Only Exchange API   DAVO™ Valuation                                                     |

**Multi-Custodian Engagement.** This report sets out the agreed-upon procedures performed, and the factual findings, on the digital assets of the Fund across five platforms using three verification methods: a DAAP Cryptographic Handshake on the Ledger hardware wallet (direct proof of private-key control, evidenced at the Handshake date — †WT1), View-Key ingestion and on-chain scan for Monero (existence only — †WT2), and authenticated read-only API connections to three exchanges, whose balances sit in omnibus custody where no proof of key control is possible (†WT3). Certain assets are excluded from scope — see Section 1.2. This is not an assurance engagement; DACS expresses no opinion and no assurance conclusion. Caveats †WT1–†WT9 apply — see Section 7.

## 1. Introduction

This report is an agreed-upon procedures report prepared by Digital Asset Compliance Solutions Pty Ltd (DACS) at the engagement of Wattletree Super Pty Ltd, corporate trustee of the Wattletree Superannuation Fund (the engaging party). The subject matter is the existence, and where stated the control, and the valuation of the digital assets held by the Fund across five platforms as at 30 June 2026: a Ledger hardware wallet, a Monero GUI wallet, and accounts at the Kraken, CoinSpot and Coinbase exchanges. The engagement was performed in accordance with **ASRS 4400 Agreed-Upon Procedures Engagements (December 2022)**. An agreed-upon procedures engagement is not an audit, review or other assurance engagement: DACS expresses no opinion and no assurance conclusion, and this report states the procedures performed and the factual findings only.

DACS makes no representation regarding the appropriateness of the agreed-upon procedures for any user's purpose; had DACS performed additional procedures, other matters might have come to its attention that would have been reported. DACS has complied with relevant ethical requirements, including those relating to objectivity, and is independent of the Fund and the Trustee: DACS holds no digital assets, custodies no client assets, takes no positions and has no financial interest in the Fund. Use of this report is restricted to the intended users identified in it: the Trustee, the Fund's accountant (Everton Partners Pty Ltd) and the Fund's

appointed SMSF auditor (M. Reyes, Apex SMSF Audit). The appointed auditor may use this report as audit evidence within the meaning of ASA 500 *Audit Evidence*, evaluating DACS as a management's expert under ASA 500 paragraph 8; the auditor's conclusions remain the auditor's own (†WT8).

## 1.1 Platform Scope and Verification Methods

| Platform               | Method                                                | Assets in Scope                        | Notes                                                                                                             |
|------------------------|-------------------------------------------------------|----------------------------------------|-------------------------------------------------------------------------------------------------------------------|
| Ledger hardware wallet | DAAP Cryptographic Handshake + blockchain scan        | XRP, XLM, ADA, DOT, ALGO (5 addresses) | Direct proof of private-key control, evidenced at the Handshake date of 8 July 2026 (†WT1).                       |
| Monero GUI wallet      | View-Key ingestion + on-chain scan                    | XMR                                    | Proof of existence only; message signing is not available for Monero, so no control procedure is possible (†WT2). |
| Kraken exchange        | Authenticated read-only API + exchange staking report | ETH (staked), KSM (staked), LINK       | Omnibus custody — no proof of key control possible (†WT3). Staked positions are bonded (†WT4).                    |
| CoinSpot exchange      | Authenticated read-only API                           | XRP, FLR, SGB, XLM                     | Australian centralised digital-currency exchange. Omnibus custody (†WT3).                                         |
| Coinbase exchange      | Authenticated read-only API                           | XLM, COMP, GRT                         | Omnibus custody (†WT3). COMP and GRT are exchange-reported token balances, not on-chain contract state (†WT5).    |

## 1.2 Assets Excluded from Scope

The following holdings were disclosed by the Trustee but are excluded from this engagement, and do not appear in Sections 4 or 5. Their exclusion does not imply that they do not exist.

| Ticker | Platform       | Reason excluded                                                                                                                                                                                                                                                           |
|--------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| BNB    | Not identified | The Trustee did not identify the wallet or exchange account holding this asset. Without an address, an extended public key or account access, no verification procedure could be performed. A supplementary engagement can cover it once the custody point is identified. |
| USDC   | Not identified | As above — custody point not identified, so no verification procedure could be performed.                                                                                                                                                                                 |
| SOL    | Not identified | Excluded on the Trustee's instruction.                                                                                                                                                                                                                                    |

This report covers the five platforms identified in Appendix B only. The Trustee has not provided a written confirmation that no other platform or wallet holds digital assets of the Fund, and DACS has not verified the non-existence of other holdings — see Section 8 and caveat †WT9.

## 2. Methodology

### 2.1 Identification

DACS identified the person who instructed it: the director of Wattletree Super Pty Ltd, corporate trustee of the Wattletree Superannuation Fund, verified against government-issued photographic identification on 2 July 2026. This identification establishes who instructed DACS. It is not an anti-money-laundering or counter-terrorism-financing procedure: DACS is not a reporting entity and does not operate an AML/CTF programme. DACS performed no procedure attributing the wallets or exchange accounts to the Fund beyond the account styling recorded in Appendix B (†WT9). Identification records are held in the DAAP Audit Database and are available to the appointed auditor via the DACS auditor portal.

### 2.2 Ledger Hardware Wallet — DAAP Cryptographic Handshake

A DACS Cryptographic Handshake was conducted on 8 July 2026 for all Ledger-held assets across the five attested addresses. DACS generated unique, time-stamped challenge messages for each wallet address; the Trustee signed each challenge using the private key held on the Ledger device, without key material leaving the device; DACS cryptographically verified each signature against the corresponding wallet address; and the signed messages, public addresses and verification results were recorded to the DACS attestation record.

The Cryptographic Handshake constitutes direct proof of control of the underlying private keys and satisfies the 'indisputable factual control' standard under the **Corporations Amendment (Digital Assets Framework) Act 2026**, the factual-control definition for

which appears at s761GB(2) (the Act commences 9 April 2027). The Handshake evidences that control at the date it was performed — 8 July 2026 — and not at the 30 June 2026 balance date; DACS performed no procedure establishing who controlled the keys during the intervening period (†WT1). No key material was transmitted, requested, sighted or retained by DACS at any stage.

DACS separately scanned each of the five attested addresses against public blockchain data for its respective chain and reconciled the on-chain balance as at 30 June 2026 to the quantities reported in Section 4. The full population of addresses in scope was scanned, not a sample. Address-level scan outputs are retained in the DAAP Audit Database and are independently re-verifiable by any party in possession of the addresses.

## 2.3 Monero GUI Wallet — View-Key Ingestion

Monero (XMR) does not support cryptographic message signing, so no proof-of-control procedure is technically available for this asset. The Trustee provided the Monero view-key and primary address; DACS ingested the view-key and conducted an on-chain scan to confirm the XMR balance as at 30 June 2026. This establishes proof of existence — the balance is confirmed on-chain — but not proof of control. As Monero is a privacy protocol, the scan speaks only to the wallet disclosed and cannot establish that the Fund holds no other Monero. The view-key was not retained after scanning, and confers no ability to transact. The appointed auditor determines whether proof of existence is sufficient audit evidence for its purposes under ASA 500 (†WT2).

## 2.4 Kraken Exchange — Authenticated Read-Only API and Staking Report

The Trustee provided a read-only API key from their authenticated Kraken account, scoped to balance and staking read permissions. No transfer, trading or withdrawal permissions were granted or required, and no login credentials, passwords or seed phrases were requested or received. DACS connected to the Kraken API and retrieved the balances recorded by the exchange as at the balance date, and obtained the exchange's staking report for the bonded ETH and KSM positions. The account is styled in the name of the corporate trustee for the Fund; the styling was returned in the API response.

Exchange-held digital assets sit in the exchange's omnibus custody: the exchange, not the Trustee, holds the private keys, and DACS therefore did not and cannot evidence private-key control for these balances. Under the factual-control definition at s761GB(2) of the *Corporations Amendment (Digital Assets Framework) Act 2026*, the capacities that constitute factual control — the ability to transfer and to exclude others from transferring — rest with the exchange. What the Fund holds in respect of the account is a contractual claim against the exchange operator rather than the underlying coins (†WT3). Staked balances are bonded and subject to unbonding or exit periods; the Fund does not control the validator keys for staked ETH (†WT4). Bonded positions are set out in Section 4.1.

## 2.5 CoinSpot Exchange — Authenticated Read-Only API

The Trustee provided a read-only API key from their authenticated CoinSpot account, on the same terms as Section 2.4. DACS retrieved the balances recorded by the exchange for XRP, FLR, SGB and XLM as at the balance date. CoinSpot is an Australian-based centralised digital-currency exchange. The balances sit in omnibus custody on the same basis (†WT3).

## 2.6 Coinbase Exchange — Authenticated Read-Only API

The Trustee provided a read-only API key from their authenticated Coinbase account, on the same terms as Section 2.4. DACS retrieved the balances recorded by the exchange for XLM, COMP and GRT as at the balance date. The COMP and GRT positions are token balances as reported by the exchange; DACS did not read the underlying protocol contracts, and these balances are not independent on-chain evidence. Any rewards accruing to the Trustee within the exchange's staking or earn products are reflected only to the extent the exchange had credited them to the account balance at the balance date (†WT5). The balances sit in omnibus custody on the same basis (†WT3).

## 2.7 Valuation

All digital assets in Section 4 were independently valued as at 30 June 2026 using DAVO™ VWAP pricing computed across multiple tier-one global exchanges, independent of any single exchange or client-supplied data. No price in this report is sourced from a platform holding the assets. Prices are shown in Section 4 (†WT7).

# 3. Findings and Observations

| Procedure             | Method         | Finding                                                                                                                                                                                                                                                                                                                 | Date        |
|-----------------------|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| Entity identification | Identification | The director of Wattletree Super Pty Ltd, corporate trustee of the Wattletree Superannuation Fund, identified against government-issued photographic identification. Records held in the DAAP Audit Database. No procedure attributing the wallets or accounts to the Fund was performed beyond account styling (†WT9). | 2 July 2026 |

|                             |                                |                                                                                                                                                                                                                                                                                               |              |
|-----------------------------|--------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| Ledger hardware wallet      | Cryptographic Handshake        | DAAP Cryptographic Handshake completed. Time-stamped challenge messages signed on the Ledger device and signatures verified against all five attested addresses (XRP, XLM, ADA, DOT, ALGO). Control of the underlying private keys evidenced at this date (†WT1).                             | 8 July 2026  |
| Ledger addresses — on-chain | Blockchain scan                | All five attested addresses scanned against public blockchain data for their respective chains. On-chain balances as at 30 June 2026 reconciled to the quantities in Section 4. Full population scanned, not a sample.                                                                        | 9 July 2026  |
| Monero GUI wallet           | View-Key scan                  | View-key ingested and on-chain scan completed. XMR balance confirmed as at 30 June 2026. Proof of existence only; proof of control is not technically available for Monero, and the scan speaks only to the wallet disclosed. View-key not retained (†WT2).                                   | 9 July 2026  |
| Kraken exchange             | Read-only API + staking report | Authenticated read-only API connection established; balances retrieved for ETH (staked), KSM (staked) and LINK; exchange staking report obtained for the bonded ETH and KSM positions. Account styling returned in the API response. No transfer or trading permissions granted (†WT3, †WT4). | 13 July 2026 |
| CoinSpot exchange           | Read-only API                  | Authenticated read-only API connection established; balances retrieved for XRP, FLR, SGB and XLM. Account styling returned in the API response (†WT3).                                                                                                                                        | 13 July 2026 |
| Coinbase exchange           | Read-only API                  | Authenticated read-only API connection established; balances retrieved for XLM, COMP and GRT as reported by the exchange. Underlying protocol contracts not read (†WT3, †WT5).                                                                                                                | 13 July 2026 |
| Valuation                   | DAVO™ VWAP                     | All reported holdings valued via DAVO™ VWAP as at 30 June 2026 across multiple tier-one exchanges, independent of any platform holding the assets. Total \$265,041.01 AUD (†WT7).                                                                                                             | 16 July 2026 |

#### 4. Asset Balances and Valuation as at 30 June 2026

Assets are grouped by platform. Prices are DAVO™ VWAP as at 30 June 2026, independent of any single exchange. Values are quantity multiplied by the full-precision price, rounded to the nearest cent; subtotals and the grand total are the sums of the rounded line values. Italicised rows marked DM have a market value below \$1.00 AUD as at the balance date (†WT6). Bonded staking positions are detailed in Section 4.1.

| Asset                                                                                                                         | Ticker | Quantity        | VWAP (AUD) | Value (AUD)         | Note |
|-------------------------------------------------------------------------------------------------------------------------------|--------|-----------------|------------|---------------------|------|
| <b>Ledger Hardware Wallet — Cryptographic Handshake + blockchain scan (direct proof of key control at 8 July 2026 — †WT1)</b> |        |                 |            |                     |      |
| Ripple                                                                                                                        | XRP    | 48,210.33510200 | \$3.0871   | \$148,830.13        | —    |
| Stellar Lumens                                                                                                                | XLM    | 30,150.22417600 | \$0.4123   | \$12,430.94         | —    |
| Cardano                                                                                                                       | ADA    | 8,940.11522000  | \$0.9645   | \$8,622.74          | —    |
| Polkadot                                                                                                                      | DOT    | 612.44830100    | \$6.2210   | \$3,810.04          | —    |
| Algorand                                                                                                                      | ALGO   | 6,205.88241300  | \$0.3155   | \$1,957.96          | —    |
| <b>Ledger Hardware Wallet subtotal — 5 holdings</b>                                                                           |        |                 |            | <b>\$175,651.81</b> |      |
| <b>Monero GUI Wallet — View-Key ingestion + on-chain scan (proof of existence only — †WT2)</b>                                |        |                 |            |                     |      |
| Monero                                                                                                                        | XMR    | 92.44150700     | \$512.6644 | \$47,391.47         | †WT2 |
| <b>Monero GUI Wallet subtotal — 1 holding</b>                                                                                 |        |                 |            | <b>\$47,391.47</b>  |      |
| <b>Kraken Exchange — authenticated read-only API + staking report (omnibus custody; no proof of key control — †WT3)</b>       |        |                 |            |                     |      |
| Ethereum (staked)                                                                                                             | ETH    | 8.26660600      | \$4,912.36 | \$40,608.54         | †WT4 |
| Kusama (staked)                                                                                                               | KSM    | 41.37720400     | \$24.1078  | \$997.51            | †WT4 |

|                                                                                                   |      |              |           |              |          |
|---------------------------------------------------------------------------------------------------|------|--------------|-----------|--------------|----------|
| Chainlink                                                                                         | LINK | 0.00001000   | \$22.1500 | \$0.00       | DM       |
| Kraken Exchange subtotal — 3 holdings                                                             |      |              |           | \$41,606.05  |          |
| CoinSpot Exchange — authenticated read-only API (omnibus custody; no proof of key control — †WT3) |      |              |           |              |          |
| Ripple                                                                                            | XRP  | 120.55413800 | \$3.0871  | \$372.16     | —        |
| Flare                                                                                             | FLR  | 310.22650400 | \$0.0301  | \$9.34       | —        |
| Songbird                                                                                          | SGB  | 310.22915500 | \$0.0086  | \$2.67       | —        |
| Stellar Lumens                                                                                    | XLM  | 0.01551300   | \$0.4123  | \$0.01       | DM       |
| CoinSpot Exchange subtotal — 4 holdings                                                           |      |              |           | \$384.18     |          |
| Coinbase Exchange — authenticated read-only API (omnibus custody; no proof of key control — †WT3) |      |              |           |              |          |
| Stellar Lumens                                                                                    | XLM  | 15.33160200  | \$0.4123  | \$6.32       | —        |
| Compound                                                                                          | COMP | 0.01124000   | \$68.4415 | \$0.77       | †WT5, DM |
| The Graph                                                                                         | GRT  | 2.71639200   | \$0.1522  | \$0.41       | †WT5, DM |
| Coinbase Exchange subtotal — 3 holdings                                                           |      |              |           | \$7.50       |          |
| GRAND TOTAL — 16 holdings across 5 platforms                                                      |      |              |           | \$265,041.01 |          |

Wallet addresses and account identifiers are truncated throughout this sample. A live report lists each attested address in full so that the appointed auditor can re-verify it independently on-chain; extended public keys are never reproduced in the report and are held in the DAAP Audit Database.

#### 4.1 Staking Positions — Bonded Balances

The following holdings are bonded and are not immediately liquid. Bonded principal is cross-referenced to the Kraken staking report as at 30 June 2026 (†WT4).

| Platform | Asset        | Value (AUD) | Unbonding / exit period               | Status                                                       |
|----------|--------------|-------------|---------------------------------------|--------------------------------------------------------------|
| Kraken   | ETH (staked) | \$40,608.54 | Validator exit queue — hours to weeks | Bonded; validator keys held by the exchange, not the Trustee |
| Kraken   | KSM (staked) | \$997.51    | 7 days                                | Bonded; not immediately liquid                               |

### 5. Attestation Statement

This section states the factual findings of the agreed-upon procedures described in Section 2, subject to the qualifications and caveats stated in Section 7. This engagement was performed under ASRS 4400 *Agreed-Upon Procedures Engagements*; it is not an assurance engagement, and DACS expresses no opinion and no assurance conclusion.

- **Ledger hardware wallet.** The five attested addresses (XRP, XLM, ADA, DOT, ALGO) held the quantities set out in Section 4 on-chain as at 30 June 2026. Control of the private keys corresponding to those five addresses was directly evidenced by cryptographic challenge-response signatures on 8 July 2026, satisfying the 'indisputable factual control' standard at s761GB(2) of the *Corporations Amendment (Digital Assets Framework) Act 2026* as at that date. DACS performed no procedure establishing control at the balance date or during the intervening period (†WT1).
- **Monero (XMR).** The balance set out in Section 4 was confirmed on-chain as at 30 June 2026 for the wallet whose view-key was submitted. This evidences existence only. Proof of control is not technically available for Monero, and the scan does not establish that the Fund holds no other Monero (†WT2).
- **Kraken, CoinSpot and Coinbase.** The exchange accounts, each styled in the name of the corporate trustee for the Fund, reflected the balances set out in Section 4 as at 30 June 2026, retrieved by authenticated read-only API connection. These findings evidence the existence of the account balances and the Fund's contractual claim against each exchange operator — not control of the underlying coins, which rests with the exchange in omnibus custody under s761GB(2) of the Act (†WT3). The

Kraken ETH and KSM positions are bonded (†WT4); the Coinbase COMP and GRT balances are as reported by the exchange, not read from the underlying protocol contracts (†WT5).

- **Valuation.** The reported holdings were independently valued at \$265,041.01 AUD in aggregate as at 30 June 2026 using DAVO™ VWAP pricing across multiple tier-one global exchanges (†WT7).
- **Scope.** BNB, USDC and SOL disclosed by the Trustee are excluded from this engagement (Section 1.2). DACS has not received a written confirmation from the Trustee that no other platform or wallet holds digital assets of the Fund, and completeness of the Fund's digital-asset population has not been verified (†WT9).

Caveats †WT1 to †WT9 in Section 7 set out the limits of the procedures performed and qualify every finding above. They form part of these findings and should be read with them. DACS recommends annual attestations aligned to the Fund's financial year end, so that the appointed auditor holds current-period evidence for each audit cycle.

## 6. Custody Model Summary

**Mixed custody model.** This engagement spans self-custody (the Ledger hardware wallet, where control of the private keys was directly evidenced), a privacy-protocol wallet (Monero, where existence was confirmed but no control procedure is technically available), and exchange-held positions at three exchanges (where the assets sit in omnibus custody and the Fund's asset is a contractual claim against the exchange operator). \$175,651.81 of the reported \$265,041.01 — 66.3% — sits in self-custody with key control evidenced; \$41,997.73 — 15.8% — sits with exchanges; \$47,391.47 — 17.9% — is the Monero position, verified for existence only.

**Self-custody assets (Ledger).** Control of the underlying private keys was directly evidenced by the Cryptographic Handshake at 8 July 2026. No exchange counterparty risk attaches to these holdings. The private keys are held by the Trustee on the Ledger device, and the Trustee bears sole responsibility for device and key security.

**Privacy-protocol assets (Monero).** The XMR balance was confirmed on-chain via the submitted view-key. No proof-of-control procedure is technically available, and the finding for this asset is existence only (†WT2).

**Exchange-held assets (Kraken, CoinSpot, Coinbase).** The assets sit in each exchange's omnibus custody and may be commingled with those of other customers. In the event of exchange insolvency or regulatory action, recovery may be limited or delayed and the Fund's claim would rank as an unsecured claim against the operator. Under the factual-control definition at s761GB(2) of the Act, the exchange — not the Trustee — holds the capacity to transfer the underlying coins and to exclude others from transferring them (†WT3).

Ownership at law and separation of assets (SIS reg 4.09A) remain matters for the appointed auditor's own conclusions.

## 7. Auditor Reliance Caveats

These caveats set out the limits of the procedures DACS performed and qualify every finding in this report. They should be read before any reliance is placed on it.

| Caveat                                                 | Summary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|--------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| †WT1 — Ledger: control evidenced at the Handshake date | The Cryptographic Handshake was performed on 8 July 2026, after the 30 June 2026 balance date. It evidences control of the private keys corresponding to the five attested addresses <b>at that date</b> . DACS performed no procedure establishing who controlled those keys at the balance date or during the intervening period; the on-chain quantities as at the balance date were established separately by blockchain scan. The 'indisputable factual control' standard at s761GB(2) of the <i>Corporations Amendment (Digital Assets Framework) Act 2026</i> (which commences 9 April 2027) is satisfied as at the Handshake date only. The appointed auditor should assess the sufficiency of that evidence for the balance-date assertion under ASA 500. |
| †WT2 — Monero: proof of existence only                 | Monero does not support cryptographic message signing, so no proof-of-control procedure is technically available for this asset. The finding is proof of existence, established by view-key ingestion and on-chain scan of the disclosed wallet. Proof of control of the underlying private key is not available, and because Monero is a privacy protocol the scan speaks only to the wallet whose view-key was submitted — it cannot establish that the Fund holds no other Monero. The view-key was not retained and confers no ability to transact. This position is \$47,391.47, 17.9% of the reported total. The appointed auditor must determine whether proof of existence is sufficient audit evidence for its purposes under ASA 500.                    |

|                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-----------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| †WT3 — Exchange-held assets: no proof of key control; omnibus custody | The Kraken, CoinSpot and Coinbase balances were verified through authenticated read-only API connections confirming that each account reflected the attested balances. DACS did not and cannot evidence private-key control for exchange-held assets: the exchange — not the Trustee — holds transfer and exclusion control over the underlying coins, which sit in omnibus custody and may be commingled with other customers' assets. What the Fund holds in respect of each account is a contractual, unsecured claim against the exchange operator, exposed to that operator's counterparty and insolvency risk. Under the factual-control definition at s761GB(2) of the Act, factual control of these assets rests with the exchange. Exchange-held balances do not correspond to fund-specific on-chain addresses, so no blockchain scan is possible for them; the balances are exchange-generated records, not independent on-chain evidence. The appointed auditor must weigh this exposure in forming its own conclusions. |
| †WT4 — Staked positions: bonded balances and exit periods             | The Kraken ETH and KSM positions are staked and bonded, and are reported per the exchange's staking API and staking report as at 30 June 2026. KSM carries a 7-day unbonding period; staked ETH is subject to the validator exit queue, which may take hours to weeks. Bonded balances are not immediately liquid and may not be realisable within the reporting period without incurring the applicable delay. The staked ETH is held through the exchange's custodial staking arrangement: the Fund does not control the validator keys, and these findings do not evidence control of them.                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| †WT5 — Coinbase COMP and GRT: exchange-reported token balances        | The Compound (COMP) and The Graph (GRT) positions are token balances as reported by Coinbase at the balance date. DACS did not read the underlying protocol contracts and this report does not attest to on-chain contract state. Rewards accruing within the exchange's staking or earn products are reflected only to the extent the exchange had credited them to the account balance at the balance date. Both holdings have de minimis market value (†WT6).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| †WT6 — De minimis holdings                                            | Three reported holdings have a market value below \$1.00 AUD as at 30 June 2026 and are italicised in Section 4. They are reported as existing balances but are immaterial in the context of the reported total. The appointed auditor should apply its own materiality judgement in determining whether these balances require individual disclosure in the Fund's financial statements.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| †WT7 — Valuation and point-in-time                                    | All prices are DAVO™-sourced VWAP as at 30 June 2026, computed across multiple tier-one global exchanges and independent of any platform holding the assets. Digital asset prices are volatile; the stated values do not represent guaranteed realisable proceeds at any other date, and bonded positions may not be realisable at the stated value within the unbonding or exit period (†WT4). Balances are reported as at 30 June 2026 only, with corroboration at the Verification Date. Digital assets are freely transferable and DACS provides no assurance over movements after the balance date.                                                                                                                                                                                                                                                                                                                                                                                                                             |
| †WT8 — Role of DACS                                                   | DACS performs agreed-upon procedures under ASRS 4400 and expresses no opinion and no assurance conclusion. The appointed auditor evaluates this report as the work of a management's expert under ASA 500 paragraph 8; the auditor's conclusions remain the auditor's own. DACS does not audit the Fund, does not provide financial product advice, and does not hold or control the Fund's assets at any time. DACS is not registered with AUSTRAC and does not operate an anti-money-laundering or counter-terrorism-financing programme; the identification procedure at Section 2.1 establishes who instructed DACS and is not an AML/CTF procedure.                                                                                                                                                                                                                                                                                                                                                                             |
| †WT9 — Entity identification basis and completeness                   | DACS identified the person who instructed it against government-issued photographic identification. The Fund's ABN and the trustee's ACN as recorded on the cover were supplied by the Fund's accountant. DACS performed no procedure attributing the wallets or the exchange accounts to the Fund beyond the account styling returned in the API responses and recorded in Appendix B; nothing DACS obtained connects those wallets and accounts to the Fund rather than to the person who instructed it. DACS has not received a written confirmation from the Trustee that no other platform or wallet holds digital assets of the Fund, and has not verified the non-existence of other holdings. The appointed auditor should satisfy itself as to the Fund's registration, the trustee's appointment, the ownership of the wallets and accounts, and the completeness of the Fund's digital-asset population by its own means.                                                                                                 |

## 8. Reliance and Limitations

- **Point-in-time only.** This report reflects balances as at 30 June 2026, with control evidence for the Ledger holdings dated 8 July 2026 (†WT1) and corroboration at the Verification Date. DACS is not responsible for subsequent changes (†WT7).
- **Transaction history is out of scope.** DACS performed no procedure on the transactions of the year. Auditors requiring transaction-level evidence should obtain full-year statements from each platform and test them.
- **Exchange records.** Exchange balance accuracy is contingent on each platform's internal records. DACS has not independently verified the systems, solvency or reserves of Kraken, CoinSpot or Coinbase, and no proof of private-key control is possible for exchange-held assets (†WT3).

- **Completeness.** This report covers the five platforms identified in Appendix B only. BNB, USDC and SOL are excluded (Section 1.2). Completeness of the Fund's digital-asset population is a matter for the appointed auditor (†WT9).
- **Ownership at law** and separation of assets remain matters for the appointed auditor's own conclusions.
- **Key material.** No private keys, seed phrases, passwords or login credentials were requested, sighted or retained by DACS at any stage. Every API key provided was read-only scoped. The Monero view-key confers no ability to transact and was not retained after scanning.
- **Evidence register.** Handshake signature records, blockchain scan outputs, view-key scan logs, API response logs and the exchange staking report are retained in the DAAP Audit Database; the appointed auditor may request these via the DACS auditor portal.

## Digital Asset Compliance Solutions Pty Ltd

ABN 80 625 017 110

Melbourne, Victoria, Australia

17 July 2026

*Specimen only — a live report is signed and cryptographically sealed on issue, with a QR-verifiable attestation record in the DAAP Audit Database. Signature and seal are applied downstream once the report content is final.*

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## Independent Valuation Verification — Digital Asset Valuation Oracle (DAVO™)

DAVO™ applies a mathematically defensible VWAP methodology across multiple tier-one global exchanges, eliminating reliance on any single exchange price or on client-supplied data. Every price in this report can be independently verified by the appointed auditor at no cost.

**Free auditor access:** [portal.dacs.io/activate](https://portal.dacs.io/activate)

## Appendix A — DAAP Control Matrix (Voluntary Disclosure of Operating Controls)

The controls below describe how the DACS Digital Asset Attestation Platform operated for this engagement. This matrix is a **voluntary disclosure of DACS's operating controls**. It is not a controls report under any assurance standard, and DACS is not a service organisation for the purposes of any such standard.

| Control objective | Risk addressed                   | Control description                                                     | Frequency  | Owner    | Evidence / test            |
|-------------------|----------------------------------|-------------------------------------------------------------------------|------------|----------|----------------------------|
| Access management | Unauthorised access              | MFA and role-based access control for all DACS administrative accounts  | Continuous | CTO      | MFA logs; access reviews   |
| Change management | Unauthorised changes             | All code changes require peer review via version control before release | Continuous | Dev Lead | Git commit and review logs |
| Data integrity    | Tampering or incomplete evidence | Hashing and timestamping of all attestation inputs and outputs          | Continuous | Platform | Hash verification logs     |

|                           |                                        |                                                                                                                                                                                                                |                 |          |                                                                          |
|---------------------------|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|----------|--------------------------------------------------------------------------|
| Client identification     | Instruction from an unidentified party | Identity of the person instructing DACS verified against government-issued photographic identification before procedures commence. This is an identification control, not an AML/CTF programme control         | Per client      | Ops      | Identification records on file                                           |
| Cryptographic Handshake   | Key-control dispute                    | Unique time-stamped challenge message generated per address; signed on the client's hardware device; each signature verified against the known address. Handshake date recorded and reported                   | Per attestation | Platform | Signed challenge messages; signature verification log                    |
| Blockchain scan           | Balance misstatement                   | Full population of in-scope addresses scanned against public chain data and reconciled to reported quantities at the balance date; no sampling                                                                 | Per attestation | Platform | Address-level scan outputs                                               |
| View-key ingestion        | Privacy-coin balance dispute           | View-key supplied by the client; on-chain scan confirms the balance at the reporting date. Existence only; view-key not retained after scanning                                                                | Per attestation | Platform | View-key scan log; deletion record                                       |
| Exchange API verification | Exchange balance dispute               | Authenticated read-only API connection to the client's exchange account; balances retrieved directly from the exchange with no transfer or trading permissions; account styling captured from the API response | Per attestation | Platform | API response logs                                                        |
| Staking report review     | Incomplete staking disclosure          | Exchange staking reports obtained; bonded amounts cross-referenced to API balance data and disclosed separately                                                                                                | Per attestation | Ops      | Staking reports on file                                                  |
| Caveat disclosure         | Auditor reliance risk                  | Asset- and method-specific limitations disclosed to the intended users via numbered caveats; every caveat cited in the body is defined in Section 7 and every caveat defined is cited                          | Per attestation | Ops      | Caveat register; body-to-caveat cross-reference check at pre-seal review |
| Valuation independence    | Incorrect or non-independent pricing   | VWAP via the DAVO™ oracle across multiple tier-one exchanges, independent of any platform holding the assets. Any price sourced outside DAVO™ is disclosed as such in the report                               | Per attestation | Platform | DAVO™ API logs                                                           |

## Appendix B — Wallet and Account Technical Details, and Evidence Register

### Ledger hardware wallet — multi-asset (Cryptographic Handshake)

|                             |                                                                                                                                                                                                                       |
|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Device</b>               | Ledger hardware wallet, identified by DAAP during the Cryptographic Handshake                                                                                                                                         |
| <b>Attested addresses</b>   | XRP rP4x9...e2Wq   XLM GBX4K...R7LM   ADA addr1q8...x4tx   DOT 14Gx7...mV3d   ALGO QX4M7...KPLA — <i>truncated in this sample; a live report prints each address in full for independent on-chain re-verification</i> |
| <b>Control evidence</b>     | DAAP Cryptographic Handshake, 8 July 2026 — time-stamped challenge-response signatures verified against all five addresses and recorded to the DACS attestation record. Evidences control at that date (†WT1)         |
| <b>Balance evidence</b>     | Blockchain scan of all five addresses against public chain data, reconciled to the on-chain balances as at 30 June 2026                                                                                               |
| <b>Extended public keys</b> | Not reproduced in this report. Held in the DAAP Audit Database                                                                                                                                                        |

### Monero GUI wallet — view-key verification

|               |                                                              |
|---------------|--------------------------------------------------------------|
| <b>Wallet</b> | Monero GUI wallet — primary address 4Ax7m...Qe9c (truncated) |
|---------------|--------------------------------------------------------------|

|                         |                                                                                                                                                       |
|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Method</b>           | View-key ingestion and on-chain scan; proof of existence only (†WT2). The view-key confers no ability to transact and was not retained after scanning |
| <b>Proof of control</b> | None possible — Monero does not support cryptographic message signing                                                                                 |

### Exchange accounts — authenticated read-only API

|                         |                                                                                                                                                                                                                                                  |
|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Kraken</b>           | Account styled in the name of the corporate trustee for the Fund, as returned in the API response. API scope: read-only balances and staking. Exchange staking report on file                                                                    |
| <b>CoinSpot</b>         | Australian centralised digital-currency exchange. Account styled in the name of the corporate trustee for the Fund, as returned in the API response. API scope: read-only balances                                                               |
| <b>Coinbase</b>         | Account styled in the name of the corporate trustee for the Fund, as returned in the API response. API scope: read-only balances                                                                                                                 |
| <b>Proof of control</b> | None possible for any exchange account — assets sit in omnibus custody and the exchange holds the private keys. These findings evidence the existence of the account balances and the Fund's contractual claim against each operator only (†WT3) |
| <b>Attribution</b>      | DACS performed no procedure attributing these accounts to the Fund beyond the account styling recorded above (†WT9)                                                                                                                              |

### Evidence register

|                 |                                                                                                                                                                                                                                                                                            |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Retained</b> | Handshake challenge messages and signature verification log; address-level blockchain scan outputs; view-key scan log and deletion record; read-only API response logs and retrieval timestamps for all three exchanges; Kraken staking report; DAVO™ pricing logs; identification records |
| <b>Access</b>   | All held in the DAAP Audit Database. The appointed auditor may request these via portal.dacs.io                                                                                                                                                                                            |

SAMPLE

# Execution & Verification

This Digital Asset Attestation Report has been electronically signed on behalf of Digital Asset Compliance Solutions Pty Ltd and cryptographically sealed. The electronic signature below is applied in accordance with the Electronic Transactions Act 1999 (Cth). The sealed document carries an embedded digital signature, and its integrity can be independently verified at any time using the QR code or URL in the verification panel.

|                     |                                          |
|---------------------|------------------------------------------|
| DOCUMENT REFERENCE  | DACS_COMPLEX_ATTESTATION_SAMPLE          |
| SUPER FUND / CLIENT | DACS_COMPLEX_ATTESTATION_SAMPLE          |
| SEAL ID             | SA0E74D2843                              |
| SIGNED BY           | Peter Christo, DACS Authorised Signatory |
| SIGNED AT           | 10 September 2026 at 09:01 AEST          |

Peter Christo

Peter Christo | DACS Authorised Signatory  
Electronically signed — Digital Asset Compliance Solutions Pty Ltd

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