

**INDEPENDENT AUDIT REPORT
TO THE COMMITTEE MEMBERS OF
ACES SPORTING CLUB INC**

Scope

We have audited the attached "Community Benefit Statement" of Aces Sporting Club Inc. for the financial year ended 29 June 2025. The Committee members are responsible for the Statement. We have conducted an independent audit of the Statement in order to express an opinion to the Committee of Members on its preparation and presentation. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the Committee of Members.

The Statement has been prepared in order for Aces Sporting Club Inc. to comply with Section 3.6.9 of the *Gambling Regulation Act* 2003, which requires each venue operator who receives gaming revenue to forward to the Victorian Gambling and Casino Control Commission (VGCCC) a Community Benefit Statement for each financial year. We disclaim any assumption of responsibility for any reliance on this report or on the Statement to which it relates to any person other than the Committee of Members, or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included agreeing, on a test basis, the underlying books and records of the Aces Sporting Club Inc. to the amounts and other disclosures in the Statement. These procedures have been undertaken to form an opinion whether, in all material respects:

- (a) the Statement presents fairly, in accordance with applicable Accounting Standards in Australia and the books and records of the Aces Sporting Club Inc.; and
- (b) the Statement is consistent with our understanding of sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In our opinion, the attached Community Benefit Statement of Aces Sporting Club Inc. for the year ended 29 June 2025 presents fairly:

- (a) in accordance with applicable Accounting Standards in Australia and the books and records of the Aces Sporting Club Inc.; and
- (b) is consistent with our understanding of sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003.



N R BULL

Partner

30 September 2025



PITCHER PARTNERS

Melbourne

Community Benefits Statement

Aces Sporting Club Inc.

Year ended 29 June 2025

COMMUNITY BENEFIT STATEMENT

Class	Details	Amount (\$)
Class A (a). (xii)	Donations / Gifts / Sponsorships	270,000
Class B (a)	Capital expenditure	21,979
Class B (e).	Council rates	10,808
Class B (e).	Electricity	22,651
Class B (e).	Gas	3,861
Class B (e).	Water	5,343
Class B (e).	Telephone	543
Class B (e).	Rent	299,376
Class B (e).	Equipment purchases	22,057
Class B (e).	Security	27,903
Class B (e).	Cleaning	20,640
Class B (e).	Employee costs – Salary & wages	274,421
Class B (e).	Employee costs – Superannuation	27,140
Class B (e).	Employee costs – Workcover	5,206
Class B (e).	Employee costs – Other costs	21,034
	Total - Class B (e)	\$ 740,983
Class C (c).	Audit fees	\$ 3,000
	Community benefits provided as a percentage of gaming revenue	39.77%

I declare that the above Community Benefits Statement has been prepared in accordance with applicable Accounting Standards in Australia and the books and records of the Aces Sporting Club Inc and is consistent with sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003. I declare that the above Community Benefits Statement provided by Aces Sporting Club Inc satisfies the requirement of providing equal to at least 8.33 per cent of its net gaming machine revenue.

Signed: _____

Geoff Pearce
Director – ALH Group

Dated: 29 Sept 2025