

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF MULGRAVE COUNTRY CLUB INC.

Opinion

We have audited the compliance of the accompanying Community Benefit Statement of Mulgrave Country Club Inc. for the year ended 30 June 2024.

In our opinion, the Community Benefit Statement of Mulgrave Country Club Inc. has complied, in all material respects with sections 3.6.9(2) (a) and (b) of the *Gambling Regulation Act 2003* for the year ended 30 June 2024.

Basis for Opinion

Without modifying our opinion, we draw attention to the basis on which the Statement is prepared. The Statement has been prepared by Mulgrave Country Club Inc. to provide to the Victorian Commission for Gambling Regulation pursuant to section 3.6.9(2)(c) of the *Gambling Regulation Act 2003*. We disclaim any assumption of responsibility for any reliance on this report or the Community Benefit Statement to which it relates, to any party other than the Mulgrave Country Club Inc. or for any purpose other than that for which it was prepared.

Responsibilities of the Directors for the Community Benefit Statement

The directors of the Company are responsible for ensuring compliance with sections 3.6.9(2) (a) and (b) of the *Gambling Regulation Act 2003*. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the Community Benefit Statement that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibilities for the Audit of the Financial Report

Our responsibility is to express an opinion as to whether Mulgrave Country Club Inc. has complied with the requirements of sections 3.6.9(2) (a) and (b) of the *Gambling Regulation Act 2003*, in all material respects. Our audit has been conducted in accordance with applicable standards on Assurance Engagements (ASAE 3100 Compliance Engagements) to provide reasonable assurance that Mulgrave Country Club Inc. has complied with the requirements of sections 3.6.9(2) (a) and (b) of the *Gambling Regulation Act 2003*. We have complied with all ethical requirements in accordance with ASAE 3100.

Our audit involves performing procedures to obtain audit evidence through enquiry, inspection, and observation about the organisation's compliance, in all material respects, with sections 3.6.9(2) (a) and (b) of the *Gambling Regulation Act 2003*. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.



SW Audit
Chartered Accountants



Tom Mullarkey
Partner

Melbourne, 20 September 2024