

INDEPENDENT AUDIT REPORT OF THE COMMUNITY BENEFIT STATEMENT OF CLUB FOGOLAR FURLAN MELBOURNE (FURLAN CLUB)

Opinion

I have audited the attached Community Benefit Statement (the Statement) of Club Fogolar Furlan Melbourne (Furlan Club) for the Year ended 30 June 2023. The Statement has been prepared by Management to report to the Victorian Gambling and Casino Control Commission in terms of the Gambling Regulation Act 2003. I have conducted an independent audit of the Statement in order to express an opinion on its preparation and presentation.

In my opinion, the Statement of Club Fogolar Furlan Melbourne (Furlan Club) presents a true and fair view for the year ended 30 June 2023.

Basis For opinion

My audit has been conducted in accordance with Australian Auditing Standards. My responsibility under those standards is further described in the Auditor's Responsibilities for the Audit of the Statement section of our report.

I am independent of the Furlan Club in accordance with independence requirements of the Corporations Act 2001. I Have fulfilled my ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Basis of Accounting

The Statement has been prepared to report to the Victorian Gambling and Casino Control Commission for the purpose of fulfilling the reporting requirements under the Gambling Regulation Act 2003. I disclaim any assumption of responsibility for any reliance on this Report to any other person or for any purpose other than that for which it was prepared.

Other Information

Management is responsible for the other information. The other information comprises the information included with the statement and my auditor's report thereon.

My opinion on the Statement does not cover the other information and I do not express any form of assurance conclusion thereon.

In Connection with my audit of Statement, my responsibility is to read the information and in doing so consider Whether the other information is materially inconsistent with the Statement or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Statement

Management is responsible for the preparation and fair presentation of the Statement to fulfill the financial reporting requirements under the Gambling Regulation Act 2003, and for such internal control as management determine is necessary to enable the preparation of the statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Statement

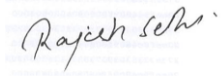
My procedures included examination, on a test basis, of evidence supporting the amounts in the Statement. These procedures have been undertaken to form an opinion as to whether, in all material respects, the Statement is presented fairly so as to present a view which is consistent with our understanding of the Statement.

As Part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is Sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement Resulting from fraud is higher than for one resulting misrepresentations, or the override of internal control.

- Evaluate the overall presentation, structure and content of the Statement to determine Whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings.



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September 29, 2023