

Postan Miller and Associates Pty Ltd
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Independent Audit Report to The Victorian Gambling and Casino Control Commission

Report on the Community Benefit Statement

We have audited the Community Benefit Statement of The Orbost Club Inc., for the year ended 30 June 2025.

Opinion

In our opinion the Community Benefit Statement of The Orbost Club Inc. for the year ended 30 June 2025 is consistent with our understanding of sections 3.6.9(2)(a) and (b) of the Gambling Regulations Act 2003 and presents fairly, in accordance with applicable Australian Accounting Standards.

Basis for our opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Company in accordance with the auditor independence requirements of the Corporations Act 2001 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards) (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Directors' Responsibility for the Financial Report

The board of the Orbost Club Inc. are responsible for the preparation and fair presentation of the Community Benefit Statement and have determined that accounting policies used are applicable and are appropriate to meet the requirements of the *Gambling Regulations Act 2003* administered by The Victorian Gambling and Casino Control Commission (VGCCC). The directors' responsibility also includes designing, implementing and maintaining internal control 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 Responsibility

Our objectives are to obtain reasonable assurance about whether the Community Benefit Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Accounting Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Community Benefit Statement.

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The Community Benefit Statement has been prepared for the purposes of fulfilling the directors' obligations under the *Gambling Regulations Act 2003*. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

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A handwritten signature in black ink, appearing to read "Nicole Postan", followed by a period.

Nicole Postan
Director
Dated 29 September 2025