

**INDEPENDENT AUDIT REPORT OF THE COMMUNITY BENEFIT STATEMENT OF  
CRANBOURNE SPORTS AND ENTERTAINMENT CENTRE PTY LTD (TRIOS SPORTS  
CENTRE)**

**Opinion**

We have audited the attached Community Benefit Statement (the Statement) of Cranbourne Sports and Entertainment Centre Pty Ltd (Trios Sports Centre) for the year ended 30 June 2022. The Statement has been prepared by Management to report to the Victorian Commission for Gambling and Liquor Regulation in terms of the *Gambling Regulation Act 2003*. We have conducted an independent audit of the Statement in order to express an opinion on its preparation and presentation.

In our opinion, the Statement of Cranbourne Sports and Entertainment Centre Pty Ltd (Trios Sports Centre) presents a true and fair view for the year ended 30 June 2022.

**Basis for opinion**

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

We are independent of the Centre in accordance with the independence requirements of the *Corporations Act 2001*. We have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Basis of Accounting**

The Statement has been prepared to report to the Victorian Commission for Gambling and Liquor Regulation for the purpose of fulfilling the reporting requirements under the *Gambling Regulation Act 2003*. We 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 but does not include the Statement and our auditor's report thereon.

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

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

Kidmans Partners Audit Pty Ltd

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**Responsibilities of Management and Those Charged with Governance for the Statement**

Management is responsible for the preparation and fair presentation of the Statement to fulfil 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**

Our 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. We 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 from error, as fraud may involve collusion, forgery, intentional omissions, 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.

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

**Kidmans Partners Audit Pty Ltd**

ABN: 46 143 986 841



**John Petridis**

Director

Dated 28 September 2022