

INDEPENDENT AUDITOR'S REPORT

TO THE VICTORIAN GAMBLING AND CASINO CONTROL COMMISSION

Opinion

We have audited the compliance of the accompanying Community Benefit Statement of Greyhound Promotions Trust Pty Ltd for the year ended 30 June 2025.

In our opinion, the Community Benefit Statement of Greyhound Promotions Trust Pty Ltd 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 2025.

Basis for Opinion

Without modifying our opinion, we draw attention to the basis on which the Statement is prepared. The Statement has been prepared for Greyhound Promotions Pty Ltd to provide to the Victorian Gambling and Casino Control Commission pursuant to 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 Greyhound Promotions Pty Ltd or for any purpose other than that for which it was prepared.

Responsibilities of Directors of the Company 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 Statement

Our responsibility is to express an opinion as to whether Greyhound Promotions Pty Ltd 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 the Club 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.

A handwritten signature in blue ink, consisting of the letters 'S' and 'W' written in a cursive, stylized manner.

SW Audit

Chartered Accountants

A handwritten signature in blue ink, appearing to be 'Nick Michael', written in a bold, cursive style.

Nick Michael
Partner

Melbourne, 25 September 2025