

INDEPENDENT AUDITOR'S REPORT

TO THE VICTORIAN GAMBLING AND CASINO CONTROL COMMISSION

Opinion

We have audited the compliance of the accompanying Community Benefit Statement ("CBS") of Central Point Melbourne for the year ended 30 June 2025.

In our opinion, the CBS of Central Point Melbourne for the year ended 30 June 2025 is prepared, in all material respects, in accordance with sections 3.6.9(2)(a) and (b) of the *Gambling Regulation Act 2003 (Vic)*.

Basis for Opinion

We conducted our audit in accordance with the Australian Auditing Standards, in particular AUS 802 *The Audit Report on Financial Information Other than a General-Purpose Financial Report*. We are independent of the Club in accordance with the independence requirements of the APES 110 Code of Ethics for Professional Accountants (including Independence Standards) that are relevant to our audit of the CBS. We have fulfilled our other ethical responsibilities in accordance with APES 110.

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

The CBS has been prepared to meet the requirements of the *Gambling Regulation Act 2003 (Vic)* and the Victorian Gambling and Casino Control Commission. As a result, the CBS may not be suitable for another purpose.

Responsibilities of Committee of the Club for the Community Benefit Statement

The Committee of the Club is responsible for preparing and certifying the CBS in accordance with the *Gambling Regulation Act 2003 (Vic)* and for such internal control as the Committee determines necessary to enable the CBS to be free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities

Our objective is to obtain reasonable assurance about whether the CBS is prepared, in all material respects, in accordance with the Act, and whether it correctly states if the community benefit contribution is less than, equal to, or greater than 8.33% of the venue's gaming revenue.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the CBS. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement.

We communicate with those charged with governance regarding the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control identified during the audit.

Restriction on Use

This report is intended solely for the Victorian Gambling and Casino Control Commission for the purpose of meeting the Club's obligations under the *Gambling Regulation Act 2003 (Vic)*. It should not be distributed to or used by any other parties.

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SW Audit
Chartered Accountants



Trent Godden-Minette
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Melbourne, 30 September 2025