

TOWARDS A VISION SHARED



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**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF
KARINGAL BOWLS CLUB INC.**

Scope

We have audited the Community Benefit Statement, being a special purpose financial statement, of the Karingal Bowls Club Inc. for the year ended 30 June 2025. The Committee of Management of the Karingal Bowls Club Inc. is responsible for the preparation and presentation of the statement and the information it contains. We have conducted an independent audit in order to express an opinion on it as required by the Victorian Gambling and Casino Control Commission.

The statement has been prepared for the purpose of fulfilling the Committee of Management's reporting requirements under section 3.6.9 (2) (c) of the Gambling Regulation Act 2003. We disclaim any assumption of responsibility for any reliance on this report or on the statement to which it relates to any person other than the Victorian Gambling and Casino Control Commission, or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the statement is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts disclosed in the statement. These procedures have been undertaken to form an opinion as to whether, in all material respects, the statement is presented fairly in accordance with applicable Australian accounting standards and consistent with our understanding of sections 3.6.9 (2) (a) and (b), and section 3.6.9 (3) of the Gambling Regulation Act 2003.

The audit opinion expressed in this report has been formed on the above basis. Audit Opinion

In our opinion, the Community Benefit Statement of the Karingal Bowls Club Inc. presents fairly the transactions for the year ended 30 June 2025 in accordance with applicable Australian accounting standards and is consistent with consistent with our understanding of sections 3.6.9 (2) (a) and (b), and section 3.6.9 (3) of the Gambling Regulation Act 2003.

Name of Auditor: Frederik R. L. Eksteen

Address: Collins & Co Audit Pty Ltd
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Date: 30 September 2025