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INDEPENDENT AUDIT REPORT

To Highett RSL Sub-Branch Inc.

Scope

We have audited the "Community Benefit Statement" of Highett RSL Sub-Branch Inc in relation to the approved venue Highett Returned & Services Club. The venue operator is responsible for the Statement. We have conducted an independent audit of the Statement in order to express an opinion on whether it presents fairly Highett RSL Sub-Branch Inc's compliance with sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003.

The statement has been prepared to assess whether the venue operator has made the appropriate community benefit contribution of less than, equal to or greater than the required 8.33% of the venue operator's gaming revenue for the year.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included the examination, on a test basis, of the evidence and calculations supporting the Statement. The procedures have been undertaken to form an opinion whether, in all material aspects the Statement presents fairly Highett Returned & Services Club compliance with the Act.

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

Audit Opinion

In our opinion the attached Community Benefit Statement presents fairly in accordance with applicable accounting standards in Australia and, consistent with our understanding of sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003, the Highett RSL Sub-Branch Inc's compliance with the Act, in relation to Highett Returned & Services Club for the financial year ended 30 June 2011.

Harmon Partners

Chartered Accountants
613 Canterbury Road, Surrey Hills

A handwritten signature in blue ink, appearing to read "Heinz Mai".

Heinz Mai
Partner

20th September 2011

AUDITORS INDEPENDENCE DECLARATION

YEAR ENDED 30 June 2011

I, declare that, to the best of my knowledge and belief, during the year ended 30 June 2011 there have been:

- i. no contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit; and
- ii. no contraventions of any applicable code of professional conduct in relation to the audit.

Harmon Partners
Chartered Accountants
613 Canterbury Road, Surrey Hills



Heinz Mai
Partner

20th September 2011