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INDEPENDENT AUDIT REPORT TO THE MEMBERS OF THE NORTH BALLARAT SPORTS CLUB INCORPORATED.

Scope

I have audited the Community Benefit Statement of The North Ballarat Sports Club Incorporated for the year ended 30 June 2009. I have conducted an independent audit of the Community Benefit Statement in order to express an opinion on them to satisfy the requirements of Section 3.6.9(2)(c) of the Gambling Regulation act 2003.

My audit has been conducted in accordance with Australian Auditing Standards, in particular Australian Auditing Standard AUS802: "The Audit Report on Financial Information Other than a General Purpose Financial Report", and Statement of Auditing Practice AUP 32 "Audit Independence" to provide reasonable assurance whether the Community Benefit Statement is free of material misstatement and confirm the Community Benefit contribution is greater than 8 $^{1}/_{3}$ % of the venue operator's gaming revenue for the year.

Audit Opinion

In my opinion, the Community Benefit Statement has been prepared in accordance with respect to Sections 3.6.9(2)(a) and (b) of the Gaming Regulation Act 2003. We confirm the Community Benefit contribution is greater than 8 1 /₃ % of the venue operator's gaming revenue for the year ended 30 June 2009.

Tim Bodey Chartered Accountant 9 Creswick Road, Ballarat

Date: 30 September 2009