

**INDEPENDENT AUDITOR'S REPORT OF
FRECCIA AZZURRA CLUB
ABN 66 005 564 303**

To: VICTORIAN GAMBLING AND CASINO CONTROL COMMISSION

Report on the Community Benefit Statement

We have audited the accompanying Community Benefit Statement for the year ended 30 June 2024.

The Community Benefit Statement has been prepared in order to meet the requirements of the Gambling Regulations Act 2003, and the Minister for Gaming's Determination dated 28 June 2012.

Board's Responsibility for the Community Benefit Statement

The Board of the FRECCIA AZZURRA CLUB is responsible for the preparation and fair presentation of the Community Benefit Statement.

The Board's 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.

Auditors' Responsibility

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the Community Benefit Statement including the adequacy of the community benefit contribution within the meaning given by section 3.6.2 of the Gambling Regulation Act 2003. These procedures have been undertaken to form an opinion whether, in all material respects, the Community Benefit Statement is presented 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.

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

Independence

In conducting our audit, we have complied with the independence requirements of Australian profession ethical pronouncements.

Auditor's Opinion

In our opinion, the FRECCIA AZZURRA CLUB Community Benefit Statement presents fairly in accordance with applicable Accounting Standards in Australia and is consistent with our understanding of sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003 and FRECCIA AZZURRA CLUB's compliance with the Act for the year ended 30 June 2024.

Name of Firm: iaudit suite pty ltd



Name of Director: Kevin Topliff CPA

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Dated this 26th day of September 2024.