

INDEPENDENT AUDITOR'S REPORT
TO THE BOARD OF DIRECTORS
ROSEBUD COUNTRY CLUB

Opinion

We have audited the Community Benefits Statement of Rosebud Country Club for the year ended 30 June 2023.

In our opinion, the Community Benefits Statement in relation to Rosebud Country Club, presents fairly, in accordance with applicable Accounting Standards in Australia, and consistent with our understanding of sections 3.6.9(2) (a) and (b) and 3.6.9(3) of the Gambling Regulation Act 2003 (the Act).

Responsibilities of the Board

The Board is responsible for the Community Benefits Statement and have determined that the accounting policies used are appropriate and in accordance with the Gambling Regulation Act 2003 as administered by Victorian Gambling and Casino Control Commission (VGCCC).

Auditor's Responsibilities for the Audit of the Community Benefits Statement

Our audit has been conducted under the requirements of section 3.6.9(2) (a) and (b) and 3.6.9(3) of the Gambling Regulation Act 2003 and in accordance with other information as issued from Victorian Gambling and Casino Control Commission (VGCCC). We disclaim any assumption of responsibility for any reliance on this report or the statement to which it relates to any person other than the members or for any purpose other than that for which it is prepared.

We conducted our audit in accordance with Australian Auditing Standards to provide reasonable assurance that the Community Benefits Statement is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the calculation of amounts and other disclosures in the Community Benefits Statement, and the evaluation of accounting policies and significant accounting estimates used. These procedures have been undertaken to form an opinion on whether, in all material respects, the Community Benefits Statement is presented fairly in accordance with the requirements of Gambling Regulation Act 2003.

Liability limited by a scheme approved under Professional Standards Legislation

Independence

We are independent of the company in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the Community Benefits Statement. We have also fulfilled our other ethical responsibilities in accordance with the Code.

A handwritten signature in black ink, appearing to read 'AW', is positioned above the name Andrew White.

Andrew White – C.A

Director

Date: 28 September 2023