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Independent Audit Report to the Victorian Gaming and Casino Control Commission

Opinion

I have undertaken a reasonable assurance engagement on the Community Benefit Statement of Goldfields Cycle Sports Inc. for the year ended 30 June 2025.

In my opinion, the Community Benefit Statement for the year ended 30 June 2025 in relation to Goldfields Cycle Sports Inc. presents fairly in accordance with applicable Australian Accounting Standards in Australia, and is consistent with my understanding of sections 3.6.9(2)(a) & (b) and section 3.6.9(3) of the Gambling Regulation Act 2003.

Basis for Opinion

I conducted my engagement in accordance with the Standards on Assurance Engagements ASAE 3100 Compliance Engagements and APES 310. I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibility of Goldfields Cycle Sports Inc.

The Committee of Management and those charged with governance are responsible for the preparation and fair presentation of the Community Benefit Statement and determining that the accounting policies used are appropriate to meet the requirements of the Gambling Regulation Act 2003 administered by the Victorian Gambling and Casino Control Commission. This responsibility also includes such internal control as the Committee of Management and those charged with governance determine are necessary to enable the preparation of the Community Benefit Statement that is free from material misstatement, whether due to fraud or error.

My Independence and Quality Control

I have complied with the independence requirements of APES 110 *Code of Ethics for Professional Accountants* and other relevant ethical requirements relating to assurance engagements and have applied APES 320 *Quality Control for Firms* in undertaking this assurance engagement.

Auditor's Responsibility

My responsibility is to obtain reasonable assurance and express an opinion about the Community Benefit Statement of Goldfields Cycle Sports Inc for the year ended 30 June 2025, in all material respects, with the requirements of sections 3.6.9(2)(a) & (b) and section 3.6.9(3) of the Gambling Regulation Act 2003.

An assurance engagement involves planning and performing procedures to obtain evidence about the compliance activities and controls implemented to meet the relevant requirements. The procedures selected depend on my judgment, including the identification and assessment of risks of material non-compliance with the requirements of sections 3.6.9(2)(a) & (b) and section 3.6.9(3) of the Gambling Regulation Act 2003.

Inherent Limitations

Because of the inherent limitations of an assurance engagement, together with the internal control structure, it is possible that fraud, error or non-compliance with requirements of the requirements of sections 3.6.9(2)(a) & (b) and section 3.6.9(3) of the Gambling Regulation Act 2003 may occur and not be detected. A reasonable assurance engagement as at the year ended 30 June 2025 does not provide assurance on whether compliance with those requirements will continue in the future.

Restricted Use

This report has been prepared for use by the Victorian Gaming and Casino Control Commission, in accordance with the requirements of the Gambling Regulation Act 2003. I disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the Victorian Gaming and Casino Control Commission or for any purpose other than that for which it is prepared.



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30 September 2025