

Crown Resorts Limited

Audit & Finance Committee Charter

1. Purpose, Role, Authority & Relationship

1.1. Purpose

The purpose of this Charter is to outline the role, responsibilities, and duties of the Crown Resorts Limited (**Crown Resorts**) Audit & Finance Committee (**Committee**).

1.2. Role of the Committee

The role of the Committee is to assist the Board of Crown Resorts (**Board**) to deliver on its fiduciary duties by overseeing the operational audit and financial activities of Crown Resorts. This includes overseeing the development of related frameworks, policies, procedures, and strategies, and monitoring implementation and operational performance of such activities by Management.

Ultimate responsibility for ensuring Crown Resort's financial disclosures adequately portray the Crown Group's financial condition, results of operations, plans and long-term commitments rests with the Board.

1.3. Authority

Pursuant to rule 5.15 of the Crown Resorts Constitution (**Constitution**), the Board has authority to delegate any of its powers to a committee of the Board, for any period and on any terms as the Board resolves.

This Committee has been established by the Board, and the Board delegates to the Committee the authority and power to exercise the role and responsibilities outlined within this Charter. The Board may also delegate any additional responsibilities in accordance with any resolution of the Board from time to time.

Any decisions made by the Committee in accordance with this Charter are to be taken as being a decision of the Board.

Any matters not outlined in this Charter are otherwise reserved for the Board.

1.4. Relationship to Subsidiary Entities

As Crown Resorts is the parent of the Crown Resorts Group (**Group**) of companies, the Board and Committee may recommend the adoption of Group strategies, policies, frameworks, or procedures to manage operational activities across Group entities.

To ensure the boards and management of subsidiary entities within the Group adhere to their director, fiduciary, and operational obligations, the Board and Committee acknowledge subsidiary entities must consider the impact of Group strategies, policies, frameworks, or procedures on the subsidiary entity's operations prior to adoption, which may result in the subsidiary entity either adopting, amending and adopting, or not adopting the policy framework, or procedure as recommended by Crown Resorts.

2. Responsibilities of the Committee

In carrying out its role, the key responsibilities of the Committee include the activities outlined in the following section. In meeting these responsibilities, the Committee will receive and consider information prepared by Management, making relevant queries of Management as necessary.

The Committee may make recommendations to the Board on any matter related to its role.

2.1. Financial Reporting

- A. The Committee will oversee the process of the Group's external financial reporting and convey its observations to the Board.

- B. The Committee is responsible for reviewing and recommending to the Board the full year financial statements of the Group, and in doing so is responsible for reviewing the appropriateness of material judgements and estimates made by Management in preparing the financial statements to ensure they provide a true and fair view of the financial position and performance of the company.
- C. The Committee is responsible for the reviewing the adequacy and effectiveness of accounting policies and practices, to ensure financial reporting process are appropriate and compliant with relevant accounting standards and any other rules relating to financial reporting, recommending changes to the Board as required.
- D. In reviewing the adequacy and effectiveness of accounting practices the Committee will consider the opinion as to the appropriateness of any change from the Group External Auditor, from a Group impact perspective.
- E. The Committee is responsible for reviewing the impact of any unusual transactions or audit adjustments on the financial reports and the manner in which they are disclosed to ensure they are appropriate in the circumstances,
- F. The Committee is responsible for overseeing the development of the Crown Resorts Capital Management Policy, making recommendations to the Board as required.
- G. The Committee is responsible for overseeing implementation of the Crown Resorts Capital Management Policy, and monitoring forecast liquidity and treasury performance to ensure it remains within approved parameters.
- H. The Committee is responsible for monitoring the financial health of the organisation and overseeing operational activities to ensure appropriate financial controls are in place, which will enable Crown Resorts to meet its financial obligations.
- I. The Committee is responsible for monitoring the adequacy and effectiveness of the systems of internal control for financial reporting and raise anything to the Board for consideration or approval, including procedures for identifying financial risks and controlling their impact on the Group having regard, in particular, to any significant failings or weaknesses in internal controls which have been reported.
- J. In monitoring the adequacy and effectiveness of the systems of internal controls, the Committee will:
 - a. review any actions proposed by management to remedy any significant failings or weaknesses, including their timeliness to implement,
 - b. review the policies for ensuring compliance with relevant regulatory and legal requirements, and
 - c. ensure the policies for ensuring compliance with relevant regulatory and legal requirements are operationally effective.
- K. The Committee is responsible for reviewing the Crown Group budget, making any recommendations to the Board as necessary.

2.2. Tax Management

- A. The Committee is responsible for overseeing the development and approving the Crown Resorts Tax Policy, ensuring it adequately manages tax risk as necessary.
- B. The Committee is responsible for monitoring implementation of the Tax Policy, and monitoring any other tax-related matters, to ensure ongoing compliance, and that tax-related matters are being appropriately addressed by Management.

2.3. External Audit

- A. The Committee is responsible for recommending to the Board the appointment, reappointment and removal of the external auditor and the engagement terms of the External Auditor.
- B. The Committee is responsible for ensuring the company's external auditor has an internal policy requiring the rotation of audit partners every five years, and is responsible for recommending to the Board the rotation of the external audit engagement partner as required or as otherwise recommended by Management.
- C. The Committee is responsible for periodically reviewing the independence of the external auditors, having regard to any relationships between the external auditor and Crown Resorts beyond the external audit function, that might compromise the independence of the External Auditor.
- D. The Committee is responsible for establishing any policies or procedures which relate to the provision of non-assurance services provided by the External Auditor or their firm, approving those policies or procedures or making recommendations to the Board as necessary.
- E. The Committee is responsible for considering any non-audit services provided by the external auditor as proposed by Management in accordance with any approved policies or procedures, to determine whether the provision of those non-audit services does not interfere with the independence of the External Auditor.
- F. The Committee is responsible for reviewing and approving the scope and adequacy of the external audit annual audit plan as proposed by the External Auditor, having particular regard to any areas of identified risk.
- G. The Committee will discuss and review with the external auditors, in the absence of management where necessary, the results of its work in conducting the annual and any interim audit or review, including but not limited to any major issues which have arisen during the course of the audit – both resolved and unresolved issues, key accounting and audit judgements, levels of error identified during the audit, obtaining explanations from management, and where necessary the External Auditor, as to why certain errors might remain unadjusted, and recommend appropriate action regarding those matters.
- H. The Committee is responsible for receiving and reviewing the annual audit report from the External Auditors, and reporting to the Board on:
 - a. any significant unresolved differences of opinion over the company's external financial reporting between management and the external auditors, and
 - b. on the appropriateness of the accounting judgments exercised by management in preparing the company's external financial reports.

2.4. Internal Audit

- A. The Committee is responsible for reviewing and approving the remit of internal audit as set out in the Internal Audit Charter.
- B. The Committee is responsible for ensuring the Group General Manager Internal Audit (**GGMIA**) has direct reporting line to the Committee and free and unfettered access to raise matters directly with the Board, the Audit & Finance Committees and Boards of Group subsidiary entities, and all management business lines/divisions and functions within the Group.
- C. The Committee is responsible for approving the appointment and removal of the GGMIA. In the event of the proposed dismissal of the GGMIA, the Crown Resorts Chief Executive Officer will present the Committee with a statement of circumstances and seek the Committee's approval to terminate the appointment and pursue a proposed course of action to appoint a successor.

- D. In approving the appointment and removal of the GGMA, the Committee will consider any recommendations it receives from the Audit & Finance Committees or Boards of Group subsidiary entities.
- E. The Committee will periodically review and ensure the independence of Internal Audit by way of:
 - a. statement by, and inquiry of the GGMA as to the independence and objectivity of the internal audit department, and
 - b. Meeting with the GGMA independent of Management, at least half yearly, to discuss relevant matters or issues.
- F. The Committee is responsible for reviewing and approving the annual Internal Audit Plan for the financial year. In approving the Internal Audit Plan, the Committee is responsible for ensuring proposed internal audit activities are addressing material risks.
- G. The Committee is also responsible for monitoring implementation of the Internal Audit Plan, and approving changes to Plan as recommended by the GGMA.

In doing so, the Committee is responsible for reviewing and monitoring Management's responsiveness to internal audit's findings and recommendations, including any requests for extensions to previously agreed timeframes for remediation actions. The Committee may discuss matters of interest with Management in relation to responsiveness, delays, interaction with internal audit and identified weaknesses in the control environment.

- H. The Committee is responsible for ensuring the internal audit function is adequately resourced having regard to the size and complexity of the organisation, making recommendations to the Board as necessary.
- I. In addition to the reviews outlined in the Internal Audit Plan, the Committee may request the internal audit function to perform reviews, investigations, or other services in respect of matters of interest or concern to the Committee.
- J. The Committee is responsible for commissioning an external independent quality assessment of the internal audit function, as measured against the Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing, at a minimum of once every five years.

In commissioning the review, the Committee will consider recommendations from Management on the identification of the independent third party, who will perform the review in a manner that provides the Committee with comfort that the internal audit function acts in compliance with the relevant Standards and that the function is operating in a manner that is effective. This quality assessment is to be commissioned by the Committee and will report directly to the Committee, along with the Audit & Finance Committee of relevant subsidiary entities.

2.5. Advice from the Risk, Compliance and PlaySafe Committee

- A. The Committee will maintain an open dialogue with the Risk, Compliance and PlaySafe Committee (**RC&PSC**) on any risk and financial reporting matters arising from risk management or compliance activities and consider any advice from the RC&PSC as necessary.
- B. Where the Crown Resorts Risk Management Framework (**RMF**) is subject to an internal, external or independent review, the Committee will note the outcomes of the review, acknowledging the RC&PSC is responsible for monitoring implementation of Management's plans and activities to address review findings.

3. Composition of the Committee

3.1. Membership

The Committee will be comprised of three members to be nominated by the Board, a majority of whom must be independent non-executive directors.

In accordance with rule 20.12 of the Constitution, the Board may, at its discretion, appoint an individual who is an external subject matter expert to be a member of the Committee, subject to any required probity or regulatory approvals.

Membership of the Committee will be reviewed by the Board, and the Board may resolve to make changes to the Committee composition, or remove any member of the Committee, from time to time.

3.2. Consideration of Skills and Experience

In determining membership of the Committee, the Board will give consideration to the skills and experience of individuals in relation to the role and responsibilities of the Committee as outlined in this Charter.

3.3. Chair

The Chair of the Committee will be nominated by the Board, be an independent non-executive director and will not be the Chair of the Board.

The role of the Chair of the Committee is to ensure the Committee fulfils its responsibilities to the Board by monitoring the activity of the Committee throughout the year and against the annual workplan maintained by Management.

The Chair:

- acts as a direct contact for the Chief Financial Officer of Crown Resorts, the External Auditor, the Global Head of Tax or equivalently titled role, and GGMA,
- coordinates discussions between Committee members
- will monitor reporting received by Management, and in consultation with the Committee Members provide feedback on reporting content to ensure it meets the Committee's expectations, and
- liaises with the Chair of the RC&PSC to ensure risk issues are communicated.

3.4. Standing Invitations

The Crown Resorts Chief Executive Officer, Crown Resorts Chief Financial Officer, Global Head of Tax and the GGMA, will have a standing invitation to Committee meetings, but shall not be entitled to vote.

The Head of Risk, or equivalently titled role, can request to attend any Committee meeting, as necessary.

4. Expectations of Members & Conflicts

Committee members are expected to observe the highest standards of ethical behaviour. Members are also expected to comply with Crown Resorts Group, or Crown Melbourne policies which apply to the Board.

Directors are expected to avoid any action, position or interest that conflicts with an interest of the Crown Resorts Group or gives an appearance of a conflict. The process for managing conflicts is outlined in the Crown Resorts Board Governance Policy.

The Company Secretary maintains a standing register of interests declared by individual directors, and any new declarations or changes to existing declarations must be advised to the Committee by the individual director as soon as practicable.

5. Proceedings

5.1. Meeting Frequency

The Committee shall meet at least four times annually and as required by the Committee or the Board to fulfil its duties. The Committee may meet with representatives of Crown's external auditor or internal audit function at any time, as appropriate.

5.2. Committee Papers

Relevant documents to be considered at Committee meetings shall be compiled and distributed by the Committee Secretary to all Members, as well as to any invitees of the Committee, in whole or part as necessary.

5.3. Quorum

A quorum for a meeting of the Committee is two members, with at least one independent non-executive director.

Only Committee Members are entitled to vote on decisions of the Committee, and each will have one vote. Members of the Committee will not vote on any issue in respect of which they have an actual or perceived conflict of interest and will not influence or participate in discussions on those issues.

5.4. Minutes

The Company Secretary will be responsible for taking and managing the minutes of Committee meetings, resolutions of meetings, and resolutions passed by directors without a meeting. Once signed, minutes are to be entered into the Company Register within one month after the meeting is held or any resolution in writing is passed.

Minutes of a meeting must be signed by the Chair of the Committee meeting or the Chair of the next Committee meeting within a reasonable time after the meeting at which the minutes are approved.

5.5. Circular Resolutions

A resolution may be made if a document containing the relevant resolution is assented to by all Committee members eligible and willing to participate in the making of the resolution.

The resolution will be taken to have been passed when the document is assented to by all Committee Members eligible and willing to participate in the making of the resolution.

Where a Committee Member has assented by means other than writing, that Committee Member must sign the document containing the relevant resolution within a reasonable time after having provided their assent.

5.6. Meetings Without Management

The Committee may meet without executive management or any Executive Director, as it deems necessary. It may also request an in-camera meeting with any role within the organisation, including the GGMIA or External Auditor

6. Reporting to the Board

The Committee Chair will provide an update of Committee proceedings at the subsequent Board meeting that follows, or otherwise as the Committee considers necessary, and make relevant recommendations in relation to matters arising for consideration by the Board.

7. Access to Management and Others

The Board authorises the Committee to investigate any matter in relation to carrying out its role and responsibilities, including having full access to all company books, records, operations, and employees of the Crown Group.

The Committee also has the authority to maintain free and open communication with the external auditor internal audit function, and other board committees.

8. Independent Professional Advice

Each director, with the consent of the Committee Chair, may seek independent professional advice at the expense of Crown Resorts on any matter connected with the discharge of their relevant responsibilities as a Member of the Committee.

9. Amendment and review

The Committee will review this Charter on an annual basis to ensure it remains consistent with its objectives, the Constitution and current regulatory requirements and recommendations. Any material proposed changes must be referred to the Board for approval.

Document History

Approved by the Crown Resorts Audit & Finance Committee on 8 February 2024

Approved by the Crown Resorts Board on 29 February 2024.

Version	Date	Modified by	Comments
0	23 February 2023	Company Secretary	First version of the new Committee Charter following approval of new committee structure by the CRL Board.
0.1	27 March 2023	Company Secretary	Appendix 1 (Non-Assurance Services Pre-Approval Policy) added following Committee approval on 27 March 2023.
3.0	8 February	Company Secretary	Material review of contents of the charter to align with modern governance practices.

Appendix A: Crown Resorts Limited, Crown Melbourne Limited, Burswood Limited and Crown Sydney Gaming Pty Ltd – Audit & Finance Committee Non-Assurance Services Pre-approval Policy

Introduction

The IESBA's revised non-assurance service standard requires that all non-assurance services provided by the independent auditor to an audit client that is a public interest entity, or its direct or indirect controlling/controlled entities, should be pre-approved by those charged with governance. This requirement is to enable those charged with governance of the public interest entity audit client to have oversight of the independence of the auditor.

Accordingly, the Audit & Finance Committee of Crown Resorts Limited and its controlled subsidiaries (**Crown Resorts**), Crown Melbourne Limited and its controlled subsidiaries (**Crown Melbourne**), Burswood Limited and its controlled subsidiaries (**Crown Perth**) and Crown Sydney Gaming Pty Ltd (**Crown Sydney**) (together, the **Audit & Finance Committee(s)**) have adopted the following pre-approval policy. This document sets forth procedures and conditions whereby proposed permissible non-assurance services to be provided by the independent auditor can be presented to Crown Resorts Chief Financial Officer (or relevant subsidiary Chief Financial Officer, as appropriate) whom will obtain pre-approval from the relevant Audit & Finance Committee per Appendix B.

1.0 Pre-approval policy

The Audit & Finance Committees have adopted an individual engagement basis procedure for providing pre-approval for non-assurance services to be provided by the independent auditor.

Under this procedure, all non-assurance services may be considered for pre-approval by the relevant Audit & Finance Committee on an individual engagement basis, pursuant to communication from the auditor via the Crown Resorts Chief Financial Officer (or relevant subsidiary Chief Financial Officer, as appropriate) which enables the relevant Audit & Finance Committee to make an informed assessment about the impact of the provision of the non-assurance service on the auditor's independence.

The Audit & Finance Committees hereby delegate to their relevant Chair authority to grant pre-approval in accordance with this policy. The Chair shall report any pre-approval decisions to the Audit & Finance Committee at or prior to its next scheduled meeting. The independent auditor will in addition report its other assurance (outside of the external audit) and non-assurance activity in its reports to the Audit & Finance Committee.

The communication from the independent auditor is expected to be received before their acceptance of the proposed non-assurance service. Pre-approval requests will be provided to the Crown Resorts Chief Financial Officer (or relevant subsidiary Chief Financial Officer, as appropriate) via email as soon as the auditor becomes aware of the proposed or potential non-assurance services and the auditor has concluded on the permissibility of those services in accordance with the auditor independence requirements.

2.0 Entities within the corporate structure of Crown Resorts Limited

This procedure applies to the entities listed in Appendix A along with the relevant delegates.

3.0 Restrictions on disclosure of information regarding non-assurance services

Restrictions due to professional standards, laws or regulations

The Audit & Finance Committees have not identified any professional standards, laws or regulations that would restrict the communication of information regarding non-assurance services to the Audit & Finance Committee by the independent auditor.

Restrictions due to sensitive or confidential information

In some circumstances, the provision of information necessary for the Audit & Finance Committee to evaluate the impact on the auditor's independence from providing a proposed service to another entity within the corporate structure may result in the disclosure of sensitive or confidential information. The Audit & Finance Committee can provide concurrence for providing the non-assurance service when:

- The auditor agrees with the relevant Audit & Finance Committee of the entity to whom the service will be provided what information can be provided to the Audit & Finance Committee of the entity that needs to provide concurrence for such service.
- The auditor provides such information as it is able without breaching its legal or professional obligations.
- The auditor informs that the provision of the service will not create a threat to its independence, or that any identified threat is at an acceptable level or, if not, will be eliminated or reduced to an acceptable level; and
- The relevant Audit & Finance Committee does not disagree with the auditor's conclusion above.

4.0 Concurrence

Under this pre-approval policy, all non-assurance services will require communication from the independent auditor and individual concurrence from the relevant Audit & Finance Committee regarding:

- the provision of the non-assurance service; and
- the conclusion that the provision of the non-assurance service will not create a threat to the auditor's independence, or that any identified threat is at an acceptable level or, if not, will be eliminated, or reduced to an acceptable level.

The concurrence of the relevant Audit & Finance Committee will be formalised by email via the Crown Resorts Chief Financial Officer and non-assurance services will be reported to the relevant Audit & Finance Committee.

5.0 Policy Review

The relevant Audit & Finance Committee will review this policy annually and will update Appendix A at least annually, if applicable, or when a change occurs.

In addition, as the need arises, the independent auditor may submit to the relevant Audit & Finance Committee a request to amend or add to the terms of this pre-approval policy.

Appendix B

Entities within the corporate structure that are covered by this Pre-approval Policy:

Entity	Independent auditor NAS notification provided to	Audit & Finance committee approval delegate
Crown Resorts Limited	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Artra Pty Limited	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Betfair (Developments) Pty Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Betfair Australasia Pty Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Betfair Pty Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Club Gaming Pty Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Crown (Cyprus) Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Crown (Gaming Technology) Holdings Pty Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Crown (Western Australia) Pty Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Crown CCR Group Holdings One Pty Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Crown CCR Group Holdings Two Pty Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Crown CCR Holdings General Partnership	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Crown Commercial Trust	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Crown Digital Holdings Pty Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Crown Entertainment Group Holdings Pty Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Crown Gateway Luxembourg Pty Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Crown Group Finance Limited	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Crown Group Securities Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Crown North America Holdings One Pty Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Crown North America Investments Llc	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Crown Overseas Investments Pty Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Crown Queensbridge Development Pty Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Crown Queensbridge Development Pty Ltd &	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair

One Queensbridge Street Development Pty Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Crown Queensbridge Hold Trust 1	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Crown Queensbridge Hold Trust 2	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Crown Queensbridge Hold Trust 3	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Crown Queensbridge Hold Trust 4	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Crown Queensbridge Hold Trust 5	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Crown Queensbridge Hold Trust 6	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Crown Queensbridge Holdings Pty Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Crown Queensbridge Nominees One Pty Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Crown Queensbridge Nominees Two Pty Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Crown Queensbridge Property (Hotel) Pty Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Crown Queensbridge Property (Residential) Pty Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Crown Resorts Alpha (One) Pty Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Crown Resorts Foundation Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Crown Sydney Holdings Pty Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Crown Sydney Gaming Pty Ltd	Crown Resorts – Chief Financial Officer or	Crown Resorts Limited – Audit & Finance Committee Chair
	Crown Melbourne Limited – Chief Financial Officer as appropriate	Crown Sydney Gaming Pty Ltd Audit & Finance Committee Chair
Crown Sydney Property Pty Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Crown Sydney Pty Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Crown Us Investments LLC	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Esports Play Pty Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Flienn Pty Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Jade West Entertainment Pty Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Jemtex Pty Limited	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Melbourne Live Holdings Pty Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
One Queensbridge (Finance Co) Pty Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair

One Queensbridge Developments Pty Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Pbl (Ci) Finance Pty Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Pbl Overseas (Ci) Pty Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Pennwin Pty Limited	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Publishing And Broadcasting (Finance) Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Queensbridge Developments Pty Ltd	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Renga Pty Limited	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
The Trustee for The Crown Resorts Foundation Private Ancillary Fund	Crown Resorts – Chief Financial Officer	Crown Resorts Limited – Audit & Finance Committee Chair
Crown Melbourne Limited ⁽¹⁾	Crown Resorts – Chief Financial Officer or Crown Melbourne Limited – Chief Financial Officer as appropriate	Crown Resorts Limited – Audit & Finance Committee Chair and Crown Melbourne Limited Audit & Finance Committee Chair
Capital Club Pty Ltd ⁽¹⁾	Crown Resorts – Chief Financial Officer or Crown Melbourne Limited – Chief Financial Officer as appropriate	Crown Resorts Limited – Audit & Finance Committee Chair
		Crown Melbourne Limited Audit & Finance Committee Chair
Crown Australia Pty Ltd ⁽¹⁾	Crown Resorts – Chief Financial Officer or Crown Melbourne Limited – Chief Financial Officer as appropriate	Crown Resorts Limited – Audit & Finance Committee Chair
		Crown Melbourne Limited Audit & Finance Committee Chair
Crown Capital Golf Pty Ltd ⁽¹⁾	Crown Resorts – Chief Financial Officer or Crown Melbourne Limited – Chief Financial Officer as appropriate	Crown Resorts Limited – Audit & Finance Committee Chair
		Crown Melbourne Limited Audit & Finance Committee Chair
Crown Cp Shareholders Trust ⁽¹⁾	Crown Resorts – Chief Financial Officer or Crown Melbourne Limited – Chief Financial Officer as appropriate	Crown Resorts Limited – Audit & Finance Committee Chair
		Crown Melbourne Limited Audit & Finance Committee Chair
Crown Cps Holdings Pty Ltd ⁽¹⁾	Crown Resorts – Chief Financial Officer or Crown Melbourne Limited – Chief Financial Officer as appropriate	Crown Resorts Limited – Audit & Finance Committee Chair
		Crown Melbourne Limited Audit & Finance Committee Chair
Crown Management Holdings Pty Ltd ⁽¹⁾	Crown Resorts – Chief Financial Officer or	Crown Resorts Limited – Audit & Finance Committee Chair

	Crown Melbourne Limited – Chief Financial Officer as appropriate	Crown Melbourne Limited Audit & Finance Committee Chair
Crown Management Pty Ltd ⁽¹⁾	Crown Resorts – Chief Financial Officer or	Crown Resorts Limited – Audit & Finance Committee Chair
	Crown Melbourne Limited – Chief Financial Officer as appropriate	Crown Melbourne Limited Audit & Finance Committee Chair
Crown Training Pty Ltd ⁽¹⁾	Crown Resorts – Chief Financial Officer or	Crown Resorts Limited – Audit & Finance Committee Chair
	Crown Melbourne Limited – Chief Financial Officer as appropriate	Crown Melbourne Limited Audit & Finance Committee Chair
Live Music Concept Pty Ltd ⁽¹⁾	Crown Resorts – Chief Financial Officer or	Crown Resorts Limited – Audit & Finance Committee Chair
	Crown Melbourne Limited – Chief Financial Officer as appropriate	Crown Melbourne Limited Audit & Finance Committee Chair
Melbourne Golf Academy Pty Ltd ⁽¹⁾	Crown Resorts – Chief Financial Officer or	Crown Resorts Limited – Audit & Finance Committee Chair
	Crown Melbourne Limited – Chief Financial Officer as appropriate	Crown Melbourne Limited Audit & Finance Committee Chair
Melbourne Live Pty Ltd ⁽¹⁾	Crown Resorts – Chief Financial Officer or	Crown Resorts Limited – Audit & Finance Committee Chair
	Crown Melbourne Limited – Chief Financial Officer as appropriate	Crown Melbourne Limited Audit & Finance Committee Chair
Melbourne Live Unit Trust ⁽¹⁾	Crown Resorts – Chief Financial Officer or	Crown Resorts Limited – Audit & Finance Committee Chair
	Crown Melbourne Limited – Chief Financial Officer as appropriate	Crown Melbourne Limited Audit & Finance Committee Chair
Burswood Limited (Crown Perth) ⁽²⁾	Crown Resorts – Chief Financial Officer or	Crown Resorts Limited – Audit & Finance Committee Chair
	Burswood Limited (Crown Perth) – Chief Financial Officer as appropriate	Burswood Limited - Audit & Finance Committee Chair
Bml Trust ⁽²⁾	Crown Resorts – Chief Financial Officer or	Crown Resorts Limited – Audit & Finance Committee Chair
	Burswood Limited (Crown Perth) – Chief Financial Officer as appropriate	Burswood Limited - Audit & Finance Committee Chair
Burswood Nominees Ltd ⁽²⁾	Crown Resorts – Chief Financial Officer or	Crown Resorts Limited – Audit & Finance Committee Chair
	Burswood Limited (Crown Perth) – Chief Financial Officer as appropriate	Burswood Limited - Audit & Finance Committee Chair
Burswood Property Holdings Pty Ltd ⁽²⁾	Crown Resorts – Chief Financial Officer or	Crown Resorts Limited – Audit & Finance Committee Chair
	Burswood Limited (Crown Perth) – Chief Financial Officer as appropriate	Burswood Limited - Audit & Finance Committee Chair

Burswood Property Trust ⁽²⁾	Crown Resorts – Chief Financial Officer or Burswood Limited (Crown Perth) – Chief Financial Officer as appropriate	Crown Resorts Limited – Audit & Finance Committee Chair
		Burswood Limited - Audit & Finance Committee Chair
Burswood Resort (Management) Limited ⁽²⁾	Crown Resorts – Chief Financial Officer or Burswood Limited (Crown Perth) – Chief Financial Officer as appropriate	Crown Resorts Limited – Audit & Finance Committee Chair
		Burswood Limited - Audit & Finance Committee Chair
Hi (Burswood) Trust ⁽²⁾	Crown Resorts – Chief Financial Officer or Burswood Limited (Crown Perth) – Chief Financial Officer as appropriate	Crown Resorts Limited – Audit & Finance Committee Chair
		Burswood Limited - Audit & Finance Committee Chair

⁽¹⁾ Part of Crown Melbourne Limited sub-consolidated group

⁽²⁾ Part of Burswood Limited sub-consolidated group