



THE STAR

Reporting Boundary Carbon and Energy Data

The Star Entertainment Group

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Reporting boundary

The Star Entertainment Group (TSEG) applies an operational control basis for determining its reporting boundary. Operational control is defined by The Greenhouse Gas Protocol ('GHG Protocol') as:

Operational Control. A company has operational control over an operation if the former or one of its subsidiaries has the full authority to introduce and implement its operating policies at the operation.

Consistent with the approach adopted for TSEG's annual reporting under the National Greenhouse and Energy Reporting ('NGER') Act 2007, all facilities within TSEG's operational control are reported on within the Annual Report. TSEG's properties are only located in Australia therefore all properties are within scope.

The reporting boundary for sources of greenhouse gas (GHG) emissions and energy consumption includes all sources of purchased electricity and natural gas (as invoiced by energy retailers) for all facilities that TSEG has operational control over within the financial year (from 1 July to 30 June). The boundary of Scope 1 and Scope 2 GHG emissions from those facilities is therefore limited to all purchased natural gas and electricity procured for the facilities under this operational control boundary.

Property development is excluded from the reporting boundary as operational control of the development site remains with the developer and handed over at Practical Completion. TSEG does not have overall control of the developments and contracts denote that operational control remains with the developer.

Scopes

- Scope 1 emissions: Derived from purchased natural gas only for each facility where TSEG has operational control
- Scope 2 emissions: Derived from the purchased electricity only for each facility where TSEG has operational control

Data sources

Utility types **included** in the boundary of assurance:

- Electricity for all accounts to which TSEG has operational control over, obtained from utility providers
- Natural gas for all accounts to which TSEG has operational control over, obtained from utility providers

Utility types **excluded** from the boundary of assurance:

- Transport fuels (diesel and unleaded petrol)
- Stationary fuels (diesel and LPG) and refrigerants

Note that TSEG's NGER report includes all reportable emissions as required by the NGER Act and is disclosed on the Group website. The energy and emissions sources

reported in the Annual Report include purchased natural gas and electricity from utility providers only which align with the Group carbon reduction targets. The NGER report includes <1% variance in emissions derived from an uplift in scope 1 emissions from fuels, refrigerants etc.

GHG are measured in carbon dioxide equivalents and expressed in tonnes (tCO₂-e) using The National Greenhouse Account (NGA) factors.

Internal controls

TSEG has a Resource Data Validation and Reporting Process document in place with suppliers to ensure data controls are applied.