



THE STAR

# **Basis of Preparation Limited Assurance**

## **The Star Entertainment Group**

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## Carbon, Energy, Water and Waste Data

### 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.

This NGERs operational control boundary is applied to resource consumption including water and the generation of waste and recycling materials.

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
- Water for all accounts to which TSEG has operational control over, obtained from utility providers
- Waste and recycling data:

- Waste and recycling data is reported for properties which TSEG has operational control over, obtained by the national Waste Contractor

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

- Transport fuels (diesel and unleaded petrol)
- Stationary fuels (diesel and LPG) and
- Refrigerant gases.

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 (tCO<sub>2</sub>-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.

## **Total Recordable Injury Frequency Rate (TRIFR) and Gender diversity metrics**

### **Reporting boundary**

Consistent with the approach adopted for all people metrics, all permanent employees are included within the reporting year.

TRIFR is reported by TSEG based on Workers Compensation claims accepted within the reporting period (i.e. 1 July 2020 to 30 June 2021). Note this includes injuries which occur in the previous reporting period but are accepted in this period and excludes injuries which occur during the reporting period, but which are subsequently accepted.

Gender pay gap and gender diversity data that has been reported for the 12 month period from 1 April 2020 to 31 March 2021 in line with our published Workplace Gender Equality Agency reporting.

### **Internal Controls**

Reported data is obtained through TSEG's internal reporting systems and validated via an independent internal review.

TSEG reports externally under the Workplace Gender Equality Agency Report. Gender metrics included in the 2021 Sustainability Report align with the data provided and published within the Workplace Gender Equality Agency Report.

The following policies are in place to support gender diversity and TRIFR data:

- Diversity and Inclusion Policy
- Flexible Work Policy
- Parental Leave Policy
- Workplace Health and Safety Policy.