



THE STAR

Basis of Preparation Limited Assurance

The Star Entertainment Group

Original issue date: 13 August 2018

Reissue date/s: Annual updates

Effective date of this version: 18 October 2022

Version number: 1.5

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 Contractors

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 (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.

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 2021 to 30 June 2022). Note: This excludes injuries which occur during the reporting period, but which are subsequently accepted.

In May 2020, the NSW Government amended the Workers Compensation Act 1987 to introduce a presumption that workers in prescribed employment who contracted COVID-19 were automatically presumed to have contracted it in the course of their employment. The purpose of this legislation was to make it easier for workers to receive workers compensation entitlements without delay. Given that these claims are driven from an administrative position, they have been excluded from the annual audit verification calculation for the lost time injury frequency rate and total recordable injury frequency rates.

Gender pay gap and gender diversity data that has been reported for the 12 month period from 1 April 2021 to 31 March 2022 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 2022 Sustainability Report align with the data provided and published within the Workplace Gender Equality Agency Report.

The following policies are in place:

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

Responsible Gambling metrics

Reporting Boundary

Self-exclusions and welfare checks are reported by TSEG based on number of incidents recorded within the reporting period (1 July 2021 – 30 June 2022). This includes incidents within all TSEG venues across both New South Wales and Queensland.

Reported self-exclusions (#) include the number of individuals who have self-excluded themselves from any TSEG venue. Self-exclusions can be initiated with the assistance of casino staff, and are applicable for a minimum 12-month period. Note, NSW self-exclusions are in line with the requirements of Liquor and Gaming NSW and QLD self-exclusions are in line with the requirements set by QLD government (office of liquor and gaming regulator). Self-exclusions can also be issued remotely via Gambling help service (GHS) organisations that The Star has MOUs with.

Welfare checks (#) represent the number of checks TSEG employees conduct on patrons that are exhibiting or displaying signs of distress, or behaviours potentially indicating a problem with their gambling. Note that the welfare check figures reflect the actual number of checks performed, not the amount of individuals (whereby one individual can have multiple welfare checks and this is reported accordingly).

Internal Controls

TSEG operates under a number of responsible gambling policies which are reviewed regularly in addition to RG program information, these include:

- Responsible Gambling Policy
- Queensland Responsible Gambling Code of Practice
- Queensland Responsible Gambling Resource Manual – Casinos
- The Star Responsible Gambling Code (available in English, Arabic, Chinese, Korean, Thai, Turkish, Vietnamese)

- Exclusions Policy
- Responsible Gambling Program.

Data for self-exclusions is collated in the Casino Incident database (CID) which has been derived from TSEG's reporting tool; Cognos.

The welfare checks data is collated in and garnered from Protecht which is the current repository for all responsible gaming data.

Reported data is obtained through TSEG's internal reporting systems and validated via an independent internal review. Further, performance is monitored and tracked routinely throughout the year.

Additionally, responsible gambling training forms part of the Group's Learning Management System and is mandatory for all employees.