



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

The Star properties within the reporting boundary include:

- The Star Sydney, Pyrmont, NSW
- Sydney corporate office, 60 Union St, Pyrmont, NSW
- Star Academy, 65 Pirrama Rd, Pyrmont, NSW
- Sydney Warehouse, Homebush, NSW
- The Star Gold Coast, Broadbeach, QLD
- Treasury Hotel & Casino, Brisbane, QLD
- Brisbane corporate office, 159 William St, Brisbane, QLD
- Brisbane Warehouse, Coorparoo, QLD
- Gold Coast Convention and Exhibition Centre, Broadbeach, QLD

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 The Star 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. The Star 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 The Star has operational control
- Scope 2 emissions: Derived from the purchased electricity only for each facility where The Star has operational control

Note total consumption is comprised of both actuals and accruals data for the period. Estimates have been based on historical usage and applied where invoices have not

been issued at the time of reporting. Accruals are equivalent to 2% or less of total consumption.

Data sources

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

- Electricity for all accounts to which The Star has operational control over, obtained from utility providers
- Natural gas for all accounts to which The Star has operational control over, obtained from utility providers
- Water for all accounts to which The Star has operational control over, obtained from utility providers
- Waste and recycling data:
 - Waste and recycling data is reported for properties which The Star has operational control over, obtained by the national Waste Contracto

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

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

Note that The Star'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

The Star 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)

Reporting boundary

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

Calculations

TRIFR = total number of accepted claims over the previous 12 months divided by total productive hours for the previous 12 months x 1 million.

Total productive hours is the total hours worked for a period including normal and overtime, however, it does not include any leave taken in that period eg, annual, LSL, sick leave.

Definitions

TRIFR is reported by The Star 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 NSW, there are two definitions for a declined claim, a) one that has not been accepted in the first place i.e. declined and b) a claim that has been accepted for a period of time and then declined. Therefore, in NSW a claim can be accepted in the first instance for a period of time prior to being declined, and therefore, is included in the accepted claim numbers.

In 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 diversity metrics

Gender pay gap and gender diversity data that has been reported for the 12 month period from 1 April 2022 to 31 March 2023 in line with our published Workplace Gender Equality Agency reporting.

Gender Pay Gap Calculation

The Gender Pay Gap is calculated according in accordance with WGEA Reporting Requirements:

$$GPG = 100\% \times \frac{\text{Average male total remuneration} - \text{Average female total remuneration}}{\text{Average male total remuneration}}$$

- For more information go to wgea.gov.au/reporting-guide

Female representation calculations

Female Leadership

- The number of females that are level of work¹ (LoW) 1 to 4 over the total number of LoW 1 to 4 team members in the business.

Overall female representation

¹ The Star uses a 6-tiered system called the Level of Work (LoW) to group roles across the business.

- The number of females in the business over the number of team members employed.

Internal Controls

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

The Star reports externally under the Workplace Gender Equality Agency Report. Gender metrics included in the 2023 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.

Safer 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 2022 – 30 June 2023). Self-exclusion data and welfare check data relates to The Star Sydney, The Star Gold Coast and Treasury Brisbane.

Definitions

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

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

All self-exclusion data is derived from the Casino Incident database (CID) utilising the reporting tool Cognos.

All welfare check data is derived from Protecht which is the current repository for all RG data.

The Star operates under a number of safer 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.