

28 September, 2023

Nicky Landsbergen  
Partner  
Ernst & Young  
200 George Street  
Sydney NSW 2000

This letter of representations is provided in connection with your limited assurance engagement in relation to The Star's Sustainability Report in for the period 1 July 2022 to 30 June 2023 (the "Report"), as detailed in our engagement agreement dated 9 June 2023.

We recognize that obtaining representations from us concerning the information contained in this letter is a significant procedure in meeting the requirements of *ASAE 3000: Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and *ASAE 3410: Assurance Engagements on Greenhouse Gas Statements* enabling you to form a conclusion as to whether anything has come to your attention that causes you to believe that the assurance subject matter are not reported and presented, in all material respects, in accordance with The Star's reported criteria detailed in the Report, and comprising:

- World Business Council for Sustainable Development (WBCSD) and World Resources Institute (WRI) The Greenhouse Gas Protocol (GHG Protocol): A Corporate Accounting and Reporting Standard Revised Edition 2004
- National Greenhouse Account Factors February 2023
- The Global Reporting Initiative's (GRI) 2021 Standards
- Company-specific definitions that are publicly disclosed within the Basis of Preparation.

The subject matter comprises selected sustainability disclosures listed below (**Subject Matter**):

- Selected sustainability performance data, comprising:
  - **Environmental indicators:** Total Scope 1 greenhouse gas (GHG) emissions (tCO<sub>2</sub>-e), Total Scope 2 GHG emissions (tCO<sub>2</sub>-e), total energy consumption (gigajoules), recycling rate (%), water consumption (kL).
  - **Social indicators:** employee safety (Total Recordable Injury Frequency Rate (TRIFR)), workforce diversity (female representation (%) across employee and management cohorts), and gender pay gap (%)
  - **Responsible gaming indicators:** Number of self-exclusions, Number of welfare checks.
- Selected qualitative disclosures associated with the sustainability performance data in scope.
- The Star's reported alignment to the self-declared Core level of 'in accordance' reporting requirements of the Global Reporting Initiative's ('GRI') Standards

We further understand that your tests of our records and performance of other procedures were limited to those that you considered necessary for that purpose.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of the Subject Matter that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

Accordingly, we make the following representations in relation to our responsibilities in preparing the Report which are true to the best of our knowledge and belief:

## **A. Report and Records**

1. We acknowledge that, as members of management of The Star, we are responsible for the preparation, presentation, and overall accuracy of the Subject Matter in accordance with the Criteria and for selecting the Criteria. We also acknowledge that we are responsible for determining that such Criteria are appropriate for our purposes.
2. We believe effective internal controls and adequate records have been established and maintained to facilitate the preparation of reliable documentation related to the Report, including for the prevention and detection of material misstatement whether due to error or fraud upon which EY has relied for the purposes of this engagement. We are not aware of any deficiencies in the design or operation of the Company's internal controls that would materially affect the Report. We do not have any concerns which we have not communicated to you in the course of your engagement related to deficiencies in the design or operations of internal controls that would materially affect the information reported that is outside of our operational or financial control.
3. We confirm the measurement or evaluation of the underlying subject matter against the applicable Criteria, including that all relevant matters are reflected in the subject matter information.

## **B. Fraud and Error**

1. We have no knowledge of any fraud or suspected fraud involving (a) management, (b) employees who have significant roles in the Company's processes and procedures relating to the Subject Matter in conformity with the criteria specified above or (c) others in which the fraud is reasonably likely to have a material effect on the reported amounts or presentation of the Subject Matter in our Report. We have no knowledge of any allegations of improprieties, including fraud or suspected fraud (regardless of the source or form and including without limitation, any allegations by "whistleblowers"), which are likely to result in a misstatement of the information in our Report.
2. There were no unadjusted material differences identified during the preparation of the reported amounts in our Report that have not been communicated to EY.

## **C. Compliance with Laws and Regulations**

1. We have disclosed to you any instances of non-compliance with laws and regulations that may affect our Report.
2. There have been no instances of non-compliance with requirements of regulatory authorities that are reasonably likely to have a material effect on the information in the Report.
3. There have been no communications from regulatory agencies concerning non-compliance that are reasonably likely to have a material effect on the reported amounts in our Report.

5. Where our selected sustainability performance data in the reported period have been subject to previous assurance, either mandatory or voluntary, we have brought to your attention all findings identified in prior years.

## **D. Completeness and Accuracy of Information**

1. The information provided to you is a fair representation of the Subject Matter for The Star.
2. We have made available to you those relevant records and related data, other information, explanations, and assistance necessary for the conduct of your assurance engagement. We have given you access to all key staff in our organization relevant for your assurance engagement.
3. We have disclosed to you all known matters contradicting the selected sustainability data.
4. We have brought all uncorrected errors or misstatements to the reported amounts, whether or not material, to your attention. We believe the effects of uncorrected misstatements are immaterial, individually and in aggregate, to the subject matter information.
5. The basis of assumptions, estimates, models, methodologies, and the appropriateness of the measurement processes, used in determining values (for example, factors that are not specified in the criteria) has been assessed as appropriate and accurate. Significant assumptions used in making any material estimates are reasonable.
6. The systems relied upon by you when performing your assurance engagement are designed to capture and report complete and accurate data from the star's operations.
7. To meet the requirements for reporting with reference to the Global Reporting Initiative (GRI) standards, we will notify the GRI of our sustainability disclosure in a timely manner following the publication of the Annual Report.

## **E. Independence**

1. We are not aware of any reason that EY Australia would not be considered to be independent. We understand that you have similarly undertaken appropriate enquiries to verify that you are compliant with your independence obligations.

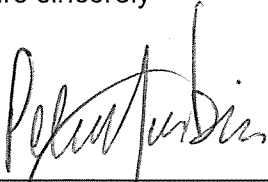
## **F. Subsequent Events**

1. There have been no material events subsequent to 30 June 2023 to the best of our knowledge, which require adjustment of the reported amounts or additional disclosure in our Report at that date or for the 1 July 2022 to 30 June 2023 then ended, other than those brought to your attention and already updated.

## **J. Electronic Presentation of the Report**

2. With respect to the publication of the Report on our website, we acknowledge that:
- a) we are responsible for the electronic presentation of the Report;
  - b) we will ensure that the electronic version of the assurance Report and the assurance provider's report on the website will be identical to the final signed hard copy version;
  - c) we have assessed the controls over the security and integrity of the data on the web site and that adequate procedures are in place to ensure the integrity of the information published; and
  - d) we will not present the assurance provider's report on the full Report with extracts only of the full Report.

Yours sincerely



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Peter Jenkins  
Chief of Staff

The Star Entertainment Group