

# **FY25 Basis of Preparation**

## **Environmental Data**

**FY25 Annual Report**

## Carbon, Energy, Water and Waste Data

### Reporting Boundary

#### Annual Reporting

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.*

This approach is consistent with the *National Greenhouse and Energy Reporting (NGER) Act 2007* definition of operational control. Facilities identified as being within The Star's operational control are included for reporting, both in the Annual Report, and to the Clean Energy Regulator under the National Greenhouse and Energy Reporting Scheme (NGERS). The Star's properties are all located in Australia; therefore, all properties are within NGERS scope.

The Star properties within the FY25 reporting boundary include:

- Brisbane Corporate Office, Brisbane, QLD
- Brisbane Warehouse, Archerfield, QLD
- Brisbane Warehouse, Coorparoo, QLD
- Gold Coast Convention and Exhibition Centre, Broadbeach, QLD
- Star Academy, Pyrmont, NSW
- Sydney Corporate Office, Pyrmont, NSW
- Sydney Warehouse, Homebush, NSW
- The Star Brisbane, Queen's Wharf, QLD
- The Star Gold Coast, Broadbeach, QLD
- The Star Sydney, Pyrmont, NSW
- Treasury Hotel & Casino, Brisbane, QLD

In the Annual Report, 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), water consumed, and waste recycled for facilities that The Star had operational control over within the financial year (1 July 2024 to 30 June 2025). 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.

The Star defines the floor area of its buildings as the Conditioned Floor Area (CFA) that is operational during the financial year. Conditioned Floor Area is defined as the horizontal projection of the portion of interior space that is contained within exterior walls and that is conditioned directly or indirectly by an energy-using system. A space is conditioned if heating and/or cooling is deliberately supplied to it or is indirectly supplied through uninsulated surfaces of water or heating equipment, uninsulated ducts, or uninsulated floors, ceilings, or walls between it and another conditioned space. The CFA is based on best available estimations.

The Star's intensity metrics included in the Annual Report are based on units of data measured (GJ, t CO<sub>2</sub>e or kL)/m<sup>2</sup> (CFA). Intensity by visitor metrics utilise visitation data of gaming spaces at The Star Sydney, The Star Gold Coast, and The Star Brisbane.

Property development is excluded from the reporting boundary as operational control of the development site is contractually placed with the developer and is not relinquished until the site is formally transferred to The Star at practical completion.

### **NGERS Reporting**

The Star's scope 1 and 2 emissions profile meets the threshold for reporting under NGERS. When preparing the NGERS S19 Report, all known scope 1 and 2 emission source data as defined by the NGER Act is collated. This document does not include all NGERS reportable emissions, however, supports the quantification of scope 1 and scope 2 emissions for The Star's annual NGERS submission.

### **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 that total consumption is comprised of both actual and accrual data for the period.

Accruals are based on historical usage and applied where invoices have not been issued at the time of reporting. Actual data is collected as a priority to ensure accruals do not exceed a maximum of 5% of total consumption, in alignment with NGERS' requirements.

The Star's NGERS Report includes all reportable emissions as required by the NGER Act. The energy and emissions sources reported in the Annual Report include purchased natural gas and electricity from utility providers only. The NGERS Report includes <1% variance in emissions derived from an uplift in scope 1 emissions from fuels and refrigerants.

The NGERS operational control boundary is applied to resource consumption, including water and the generation of waste and recycling materials, which is also included in annual reporting but is not uploaded into The Stars' sustainability data management system. Greenhouse gas emissions in this system exclude Scope 3 emissions and comprise Scope 1 and Scope 2 emissions from purchased electricity and gas only.