

GLOBAL REPORTING INITIATIVE CONTENT INDEX FY2023

GRI Content Index

Statement of use	The Star Entertainment Group ('The Star') has reported the information cited in this GRI content index for the period from 1 July 2022 to 30 June 2023 (unless otherwise specified) with reference to the GRI Standards: 2021. This index provides a guide on where information can be found throughout The Star's reporting suite as it relates to the GRI reporting requirements.
GRI 1 Used	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-1 Organizational details	The Star Entertainment Group Ownership Contact Us Our Locations
	2-2 Entities included in the organization's sustainability reporting	Sustainability Report FY23 Page 4
	2-3 Reporting period, frequency and contact point	Sustainability Report FY23 Page 2 Annual Report FY23 Page 19, 41, 56 Sustainability Report FY23 Page 64
	2-4 Restatements of information	Sustainability Report FY23
	2-5 External assurance	Reporting and Assurance Annual Report FY23 Page 19, 66 Sustainability Report FY23 Page 62
	2-6 Activities, value chain and other business relationships	About Us ; For total number of operations, net revenue, total capitalisation, and a breakdown of services provided refer to Annual Report FY23 Directors Report Page 40 Annual Report FY23 Page 12-13; Directors Report Page 40 Sustainability Report FY23 Page 4 Modern Slavery Statement ; Supplier policies and procedures Annual Report FY23 Page 14-25 Sustainability Report FY23 Page 55, 56 About Us ; "Investor Centre" section of our website Annual Report FY23 Page 14-25
	2-7 Employees	There were 7,820 employees at The Star as at 30 June, 2023. Annual Report FY23 Page 26 - 34
	2-9 Governance structure and composition	Corporate Governance Statement, Corporate Governance Sustainability Report FY23 Page 6 Annual Report FY23 Page 10-11, 58-60 Meet the Board
	2-10 Nomination and selection of the highest governance body	Corporate Governance Statement
	2-11 Chair of the highest governance body	Meet the Board Annual Report FY23 Page 10-11, 58-60

	Sustainability Report FY23 Page 6
2-12 Role of the highest governance body in overseeing the management of impacts	Annual Report FY23 Page 14-25 Sustainability Report FY23 Page 10-14; 60 Annual Report FY23 Page 6-7, 14-19 Sustainability Report FY23 Page 35-36
2-13 Delegation of responsibility for managing impacts	Corporate Governance Statement, Corporate Governance Board Terms of Reference Sustainability Report FY23 , Message from the CEO Page 3
2-14 Role of the highest governance body in sustainability reporting	
2-15 Conflicts of interest	Code of Conduct: Corporate Governance Statement Page 10-13 Conflict of Interest Policy .
2-16 Communication of critical concerns	Board Terms of Reference Page 1-2 Corporate Governance
2-17 Collective knowledge of the highest governance body	Annual Report FY23 Page 2-4
2-18 Evaluation of the performance of the highest governance body	Corporate Governance Statement :
2-19 Remuneration policies	Annual Report FY23 Remuneration Report Page 67-86
2-20 Process to determine remuneration	Annual Report FY23 Remuneration Report Page 67-86
2-22 Statement on sustainable development strategy	Sustainability Report FY23 Page 3
2-23 Policy commitments	Environmental Management Policy: Climate Change Risk Assessment Annual Report FY23 Page 14-25 Sustainability Report FY23 Page 6,12 Sustainability; Diversity and Inclusion; Code of Conduct
2-25 Processes to remediate negative impacts	Annual Report FY23 Page 49-55
2-26 Mechanisms for seeking advice and raising concerns	Corporate Governance Statement
2-27 Compliance with laws and regulations	No significant environmental fines or penalties were received by The Star for noncompliance with environmental laws and/or regulations over the past 12 months. Annual Report FY23 Remuneration Report Page 67; Chairmans Message Page 3
2-28 Membership associations	Sustainability; Community and Partnerships Annual Report FY23 Page 26-38 Sustainability Report FY23 Page 48-52; 57-58
2-29 Approach to stakeholder engagement	Sustainability Report FY23 Page 60 The company's Corporate Affairs representatives in each jurisdiction work to maintain a

		relationship with local, state and industry specific stakeholders at their location. Sustainability Report FY23 Page 19;60 Investor Calendar and AGM Sustainability Report FY23 Page 60
	2-30 Collective bargaining agreements	Employees of The Star are covered by both Award (e.g., the Hospitality Industry (General) Award 2010) and non-Award arrangements. The majority of employees are covered by one of the Enterprise Bargaining Agreements (EBAs) that The Star has in place with a smaller proportion covered by Award or other arrangements. The Star continues to support employees' rights to collective bargaining.
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Sustainability Materiality Assessment Sustainability Report FY22
	3-2 List of material topics	Sustainability; Annual Report FY23 Page 16 Sustainability Report FY23 Page 2
	3-3 Management of material topics	Environmental Management Policy; Climate Change Risk Assessment Annual Report FY23 Page 14-25 Sustainability Report FY23 Page 6,12 Materiality Assessment Annual Report FY23 Directors Report Page 40 Annual Report FY23 Page 49-55
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Annual Report FY23 Page 12-13; Directors Report Page 40
	201-2 Financial implications and other risks and opportunities due to climate change	Climate Change Risk Assessment; Climate-Related Disclosures Report 2022 Annual Report FY23 Page 20, 52
	201-3 Defined benefit plan obligations and other retirement plans	The Star does not offer defined benefit plans.
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Annual Report FY23 Directors Report Page 40
	203-2 Significant indirect economic impacts	Annual Report FY23 Directors Report Page 40
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Annual Report FY23 Page 20,25 Sustainability Report FY23 Page 38-44
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Anti-Bribery and Corruption Policy An Anti-Money Laundering and Counter Terrorist Financing (AML/CTF) Enterprise-Wide Risk Assessment (EWRA) was carried out in the reporting period by the organisation across all the jurisdictions the business operates in and all the properties where designated services are provided. In the AML/CTF EWRA, one of the key categories reviewed by the business was the employee risk factors in relation to financial crime as well as also reviewing gaming products and services in the light of the exposure to interaction with foreign Politically Exposed Persons (PEP's). Additionally, the AML/CTF EWRA also considers jurisdictional risk within its scope

		and has the Transparency International's Corruption Perception Index as one of its key data points for measuring the organisations jurisdictional risk exposure. Based on the above inclusions in the AML/CTF EWRA, while the business has not carried out a specific risk assessment on ABC risks, the main factors in relation to significant ABC risks have been considered by the business within the AML/CT EWRA.
	205-2 Communication and training about anti-corruption policies and procedures	The Star has deployed a group-wide awareness program titled "Raise-It" which details the circumstances and channels where employees are required to report unusual, suspicious, or criminal activity including ABC related behaviours including identifying conflicts interest where personal gain may influence a decision or action taken which is not permissible by law or not in the company's best interests. This also covered off other aspects detailed in our ABC policy including the guidelines around gifts, including financial inducements/tips, and how report them as well as providing details of our Whistleblowing Policy including understanding employee protections when reporting wrongdoing.
	205-3 Confirmed incidents of corruption and actions taken	During the reporting period there were no identified incidents of corruption within the organisation.
GRI 206: Anti-competitive Behaviour 2016	206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	No legal actions for anti-competitive conduct, anti-trust, or monopoly practices in the last reporting period.
GRI 207: Tax 2019	207-1 Approach to tax	Annual Report FY23 Page 46-65
	207-2 Tax governance, control, and risk management	Annual Report FY23 Page 46-65
	207-3 Stakeholder engagement and management of concerns related to tax	Annual Report FY23 Page 46-65
GRI 301: Materials 2016	301-2 Recycled input materials used	Sustainability Report FY23 Page 37-39
	301-3 Reclaimed products and their packaging materials	Sustainability Report FY23 Page 37-39
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Sustainability Annual Report FY23 Page 21 Sustainability Report FY23 Page 29-32 All consumption of energy associated with The Star's services are delivered on the premises. Reductions in energy requirements of services delivered on-site are measured on an absolute and intensity basis against a baseline year of FY13.
	302-2 Energy consumption outside of the organization	Sustainability Report FY23 Page 29, 33
	302-3 Energy intensity	Sustainability

	302-4 Reduction of energy consumption	Annual Report FY23 Page 21 Sustainability Report FY23 Page 29-32
	302-5 Reductions in energy requirements of products and services	All consumption of energy associated with The Star's services are delivered on the premises. Reductions in energy requirements of services delivered on-site are measured on an absolute and intensity basis against a baseline year of FY13.
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Sustainability Report FY23 Page 44
	303-2 Management of water discharge-related impacts	Sustainability Report FY23 Page 40
	303-3 Water withdrawal	Reporting and Assurance Sustainability Report FY23 Page 40
	303-5 Water consumption	Reporting and Assurance Sustainability Report FY23 Page 40
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	All of The Star's facilities are located in urban areas, and redevelopment occurs within brownfield development sites. The Star complies with all applicable state and federal legislation in Australia and conducts environmental impact assessments to determine potential areas of high biodiversity value. No known protected areas of high biodiversity value are adjacent to The Star's facilities. Sustainability Report FY23 Page 41
	304-2 Significant impacts of activities, products and services on biodiversity	
	304-3 Habitats protected or restored	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Sustainability; Assurance Statements Annual Report FY23 Page 20-24, 56
	305-2 Energy indirect (Scope 2) GHG emissions	Sustainability Report FY23 Page 8
	305-3 Other indirect (Scope 3) GHG emissions	Sustainability Report FY23 Page 33
	305-4 GHG emissions intensity	Annual Report FY23 Page 20-24, 56
	305-5 Reduction of GHG emissions	Sustainability Report FY23 Page 61-62
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Sustainability Report FY23 Page 37 Annual Report FY23 Page 24
	306-2 Management of significant waste-related impacts	Sustainability Report FY23 Page 37-39 Annual Report FY23 Page 24
	306-3 Waste generated	Recycling rates are published annually against the base year of FY13. Sustainability Annual Report FY23 Page 23 Sustainability Report FY23 Page 37-39
	306-4 Waste diverted from disposal	Recycling rates are published annually against the base year of FY13. Sustainability Annual Report FY23 Page 23 Sustainability Report FY23 Page 37-39 Hazardous waste is tracked and includes items such as clinical waste and e-waste. Hazardous waste is disposed of in line with the regulatory requirements in each State. The total amount of hazardous waste for The Star is considered highly immaterial to the group and is not reported publicly.

GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	The procurement process includes environmental and social responsibility questions that are scored and considered as part of the selection criteria. Sustainability Report FY23 Page 42; 55-56
	308-2 Negative environmental impacts in the supply chain and actions taken	Sustainability Report FY23 Page 41-42; 55-56
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	In FY23, new employee hires totalled 4,617. The Star's total employee turnover was 43% in FY23.
	401-3 Parental leave	Annual Report FY23 Page 29
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Annual Report FY23 Page 28
	403-2 Hazard identification, risk assessment, and incident investigation	Sustainability Report FY23 Page 53, 54
	403-3 Occupational health services	Sustainability Report FY23 Page 53, 54
	403-4 Worker participation, consultation, and communication on occupational health and safety	Annual Report FY23 Page 27-28 Sustainability Report FY23 Page 53, 54
	403-5 Worker training on occupational health and safety	Sustainability Report FY23 Page 53, 54
	403-6 Promotion of worker health	Annual Report FY23 Page 27 Sustainability Report FY23 Page 53, 54
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Sustainability Report FY23 Page 53, 54
	403-8 Workers covered by an occupational health and safety management system	Annual Report FY23 Page 28 Sustainability Report FY23 Page 53, 54
	403-9 Work-related injuries	Sustainability Report FY23 53, 54
	403-10 Work-related ill health	Sustainability Report FY23 53, 54
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	In FY23 The Star held approximately 274 training and development sessions. This equated to 9.1 hours of training per participant. Formal training programs were attended by 98.73 % of the workforce. There are no substantive differences in this rate by region, and for this reason these breakdowns are not publicly reported. The programs in place include induction programs to prepare people to work at The Star, compliance training to ensure regulatory compliance, technical training to improve skills required for their work, and leadership programs to develop leaders.
	404-2 Programs for upgrading employee skills and transition assistance programs	Annual Report FY23 Page 32-34 Sustainability Report FY23 Page 46, 47

	404-3 Percentage of employees receiving regular performance and career development reviews	Sustainability Report FY23 Page 46, 47
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Corporate Governance Statement Page 4 to 5; The Star Entertainment Group Workplace Gender Equality Agency Report Sustainability Report FY23 Page 48, 49
	405-2 Ratio of basic salary and remuneration of women to men	Sustainability Report FY23 Page 49
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	4 incidents reported. 2 Substantiated. Corrective actions include Refresh of training provided, (including Code of Conduct, Ally, EEO and Do the Right Thing).
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labour	Modern Slavery Statement Annual Report FY23 Page 25 Sustainability Report FY23 Page 55-56
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	Modern Slavery Statement Annual Report FY23 Page 25 Sustainability Report FY23 Page 55-56
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	All security personnel are trained in The Star's Code of Conduct which covers elements associated with human rights, such as diversity, ethical conduct, and discrimination.
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Materiality Assessment: Annual Report FY23 Page 35-38 Sustainability Report FY23 Page 57-58
	413-2 Operations with significant actual and potential negative impacts on local communities	Materiality Assessment: Annual Report FY23 Page 35-38 Sustainability Report FY23 Page 57-58
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Sustainability Report FY23 Page 55-56 Supplier Code of Conduct Page 5; Supplier Risk Assessment ; Assurance Statements Modern Slavery Statement Sustainability Report FY23 Page 55-56
	414-2 Negative social impacts in the supply chain and actions taken	Modern Slavery Statement Sustainability Report FY23 Page 55-56
GRI 415: Public Policy 2016	415-1 Political contributions	Australia Electoral Commission website: Supporting disclosure signed by the Group Chief Financial Officer for FY22. FY23 figures will be included on the Australia Electoral Commission website once released.
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	The Star's operations are assessed for risks to customer health and safety and are covered in the Group Health and Safety Policy Annual Report FY23 Page 26, 53
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	The Star has not suffered any 'eligible data breaches' (as defined in the Privacy Act 1988 (Cth)) during FY23 which arose from unauthorised access to The Star's technology systems.