

GLOBAL REPORTING INITIATIVE CONTENT INDEX FY2024

GRI Content Index

Statement of use	<p>The Star Entertainment Group ('The Star') has reported the information cited in this GRI content index for the period from 1 July 2023 to 30 June 2024 (unless otherwise specified) with reference to the GRI Standards: 2021.</p> <p>In FY24, we adopted an integrated reporting approach, and our Sustainability Report is now included in our FY24 Annual Report. The Star is currently undergoing a period of transformation which affects all areas of the business. With this in mind, this index provides a top-line guide on where information can be found throughout The Star's reporting suite as it relates to the GRI reporting requirements.</p>
GRI 1 Used	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-1 Organizational details	FY24 Annual Report - Introduction (page 1) and Corporate Information (page 166-167)
	2-2 Entities included in the organization's sustainability reporting	FY24 Annual Report - Sustainability Report, Reporting Period and Scope (page 10). The report covers assets which The Star was responsible for managing on a day-to-day basis in their entirety and has had operational control of for the full (12 month) FY24 reporting period, being The Star Sydney, The Star Gold Coast and Treasury Brisbane.
	2-3 Reporting period, frequency and contact point	FY24 Annual Report : Reporting period and scope - Pages 1, 10, 40 Frequency - Annual Contact point - investor@star.com.au
	2-4 Restatements of information	There were no restatements of information in the FY24 Annual Report.
	2-5 External assurance	The Star obtained 'Limited Assurance' by Ernst & Young for selected sustainability metrics between 2018-2023. For FY24, The Star did not obtain external assurance for its Sustainability Report, but did undertake internal verification of content.
	2-6 Activities, value chain and other business relationships	<p>To understand our business model and learn about our properties, please refer to our website: About Us</p> <p>To understand our principal activities, refer to FY24 Annual Report - Page. 42-43</p> <p>For supply chain information, please refer to our most recent Modern Slavery Statement here.</p>
	2-7 Employees	As of 30 June 2024, there were 8,172 people employed by The Star. For further information on our employees, please refer to our FY24 Annual Report - Page 23

	2-8 Workers who are not employees	Please refer to page 23 of our FY24 Annual Report for details of employees by employment contract type, including contract and casual workers.
	2-9 Governance structure and composition	Please refer to our most recent Corporate Governance Statement .
	2-10 Nomination and selection of the highest governance body	Please refer to our most recent Corporate Governance Statement and Director Independence Policy .
	2-11 Chair of the highest governance body	Please refer to our most recent Corporate Governance Statement and Charters for the Board and each of its standing Committees .
	2-12 Role of the highest governance body in overseeing the management of impacts	Please refer to our Board Charter and to the Sustainability section of our FY24 Annual Report - Sustainability Strategy – Page 10
	2-13 Delegation of responsibility for managing impacts	Please refer to our most recent Corporate Governance Statement , the Charters for the Board and each of its standing Committees and to the Sustainability section of our FY24 Annual Report - Sustainability Strategy – Page 10
	2-14 Role of the highest governance body in sustainability reporting	<p>As per page 13 of our FY24 Annual Report, The Star is currently undertaking a significant, organisation-wide transformation and renewal program. The Group Leadership Team (with oversight from the Board) is responsible for implementing and overseeing the progress of this program of work, business performance and reporting, leading external engagement and advocacy and overseeing ESG progress. The Board oversees the management of sustainability related risks and opportunities.</p> <p>Please also refer to the Charters for the Board and each of its standing Committees</p>
	2-15 Conflicts of interest	Please refer to our Conflict of Interest Policy .
	2-16 Communication of critical concerns	Please refer to our Corporate Governance Statement and our Shareholder Enquiries and Complaints Policy
	2-17 Collective knowledge of the highest governance body	Please refer to our Corporate Governance Statement and our FY24 Annual Report on page 59-62.
	2-18 Evaluation of the performance of the highest governance body	Please refer to our most recent Corporate Governance Statement and Charters for the Board and each of its standing Committees
	2-19 Remuneration policies	Please refer to our FY24 Annual Report - Remuneration Report – Page 67-90
	2-20 Process to determine remuneration	Please refer to our FY24 Annual Report - Remuneration Report – Page 67-90

	2-22 Statement on sustainable development strategy	Please refer to our FY24 Annual Report – Page 10
	2-23 Policy commitments	Environmental Policy; Climate Change Risk Assessment; Sustainability; Diversity and Inclusion; Code of Conduct; Supplier Policies and Procedures FY24 Annual Report
	2-25 Processes to remediate negative impacts	Please refer to our Corporate Governance Statement, Compliance Management Framework, Whistleblower Protection Policy, Fraud and Scams Policy, Anti-Bribery and Corruption Policy and our Code of Conduct
	2-26 Mechanisms for seeking advice and raising concerns	Corporate Governance Statement, Whistleblower Protection Policy
	2-27 Compliance with laws and regulations	Please refer to our FY24 Annual Report
	2-28 Membership associations	Please refer to the Sustainability Report section of the FY24 Annual Report on page 10 and Environment – The Star Entertainment Group
	2-29 Approach to stakeholder engagement	Please refer to our FY24 Annual Report - Sustainability - Materiality and Stakeholder engagement matrix – Page 11 The company's Corporate Affairs representatives in each jurisdiction work to maintain a relationship with local, state and industry specific stakeholders at their location.
	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. Please refer to our FY24 Annual Report on page 56.
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Please refer to our FY24 Annual Report on page 11.
	3-2 List of material topics	FY24 Annual Report - Sustainability - The Star's ESG Materiality Matrix – Page 11
	3-3 Management of material topics	Please refer to our FY24 Annual Report - Sustainability – Regulatory Compliance and Relationships – Page 13
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Please refer to our FY24 Annual Report - Financial Report – Page 50
	201-2 Financial implications and other risks and opportunities due to climate change	Please refer to our website - Environment for details of our assessment of climate change implications, including our Climate Related Disclosures Report.

		<p>FY24 Annual Report - Alignment with the taskforce on climate related financial disclosures – Page 33</p> <p>FY24 Annual Report – Directors’ report – Climate Change, Sustainability and Environmental Impact – Page 29</p>
	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	Please refer to our FY24 Annual Report – Key Projects – from page 37, also Directors’ report – Business Strategies – page 43
	203-2 Significant indirect economic impacts	Not publicly disclosed at this time.
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Not publicly disclosed at this time.
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	<p>Please refer to our FY24 Annual Report – Responsible Business Operations – page 14</p> <p>Directors’ Report – “Anti-Money Laundering and Counter-Terrorism Financing Compliance” on page 53.</p> <p>Please also refer to our website: Transformation – The Star Entertainment Group</p> <p>Our Anti-Bribery and Corruption Policy can also be found on our website: Anti-Bribery and Corruption Policy</p>
	205-2 Communication and training about anti-corruption policies and procedures	<p>Please refer to our FY24 Annual Report – Responsible Business Operations – page 14</p> <p>Directors’ Report – “Anti-Money Laundering and Counter-Terrorism Financing Compliance” on page 53.</p> <p>Please also refer to our website: Transformation – The Star Entertainment Group</p> <p>Our Anti-Bribery and Corruption Policy can also be found on our website: Anti-Bribery and Corruption Policy</p>
	205-3 Confirmed incidents of corruption and actions taken	<p>Please refer to our FY24 Annual Report – Responsible Business Operations – page 14</p> <p>Directors’ Report – “Anti-Money Laundering and Counter-Terrorism Financing Compliance” on page 53.</p> <p>Please also refer to our website: Transformation – The Star Entertainment Group</p>

		Our Anti-Bribery and Corruption Policy can also be found on our website: Anti-Bribery and Corruption Policy
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	FY24 Annual Report – Directors’ report –Page 46-65
	207-2 Tax governance, control, and risk management	FY24 Annual Report – Directors’ report –Page 46-65
	207-3 Stakeholder engagement and management of concerns related to tax	FY24 Annual Report – Directors’ report –Page 46-65
GRI 301: Materials 2016	301-2 Recycled input materials used	FY24 Annual Report - Sustainability – Environment – Waste and improving circularity – Page 31
	301-3 Reclaimed products and their packaging materials	FY24 Annual Report - Sustainability – Environment – Waste and improving circularity – Page 31
RI 302: Energy 2016	302-1 Energy consumption within the organization	Sustainability FY24 Annual Report - Sustainability – Environment – Emissions – Page 30 FY24 Annual Report - Sustainability – Environment – Climate Resilience – Page 33 Climate-Related Disclosures Report 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 FY24 Annual Report - Sustainability – Environment – Climate Resilience – Page 33 Climate-Related Disclosures Report
	302-3 Energy intensity	Sustainability
	302-4 Reduction of energy consumption	FY24 Annual Report - Sustainability – Environment – Emissions – Page 30
	302-5 Reductions in energy requirements of products and services	FY24 Annual Report - Sustainability – Environment – Climate Resilience – Page 33 Climate-Related Disclosures Report 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.

303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	The Star has made limited disclosures around its water consumption, which can be found at: FY24 Annual Report - Sustainability – Environment – Water Consumption – Page 31 Reporting and Assurance
	303-2 Management of water discharge-related impacts	
	303-3 Water withdrawal	
	303-5 Water consumption	
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. FY24 Annual Report - Sustainability – Environment – Nature & Biodiversity – Page 32
	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 ; Climate-Related Disclosures Report FY24 Annual Report - Sustainability – Environment – 3.1 Minimising Environmental Impact - Page 28-32 FY24 Annual Report - Directors Report - Environmental Regulation and Performance – Page 57
	305-2 Energy indirect (Scope 2) GHG emissions	
	305-3 Other indirect (Scope 3) GHG emissions	
	305-4 GHG emissions intensity	
	305-5 Reduction of GHG emissions	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Sustainability ; Climate-Related Disclosures Report FY24 Annual Report - Sustainability – Environment – Page 28 – 33 Recycling rates are published annually against the base year of FY13. 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.
	306-2 Management of significant waste-related impacts	
	306-3 Waste generated	
	306-4 Waste diverted from disposal	
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. Supplier Policies and Procedures FY24 Annual Report - Sustainability – 2.2 Sustainable and Ethical Supply Chain - Page 22
	308-2 Negative environmental impacts in the supply chain and actions taken	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	FY24 Annual Report – Sustainability – 2.3 Employees – Health, Safety & Wellbeing WGEA Gender Equality Questionnaire Reporting
	401-3 Parental leave	

GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	FY24 Annual Report – Sustainability – 2.3 Employees – Health, Safety & Wellbeing – Page 23
	403-2 Hazard identification, risk assessment, and incident investigation	FY24 Annual Report - Sustainability –2.5 Diversity, Inclusion and Equal Opportunity – Page 24 - 27
	403-3 Occupational health services	Code of Conduct
	403-4 Worker participation, consultation, and communication on occupational health and safety	Diversity & Inclusion Policy
	403-5 Worker training on occupational health and safety	Supplier Policies and Procedures
	403-6 Promotion of worker health	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	
	403-8 Workers covered by an occupational health and safety management system	
	403-9 Work-related injuries	
	403-10 Work-related ill health	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	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	FY24 Annual Report - Sustainability – 2.4 Employee Engagement and Deployment – Page 24
	404-3 Percentage of employees receiving regular performance and career development reviews	Not publicly available at this time.
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Diversity & Inclusion Policy The Star Entertainment Group Workplace Gender Equality Agency Report FY24 Corporate Governance Statement - Page 6 FY24 Annual Report - Sustainability – 2.5 Diversity, Inclusion and Equal Opportunity - Page 24
	405-2 Ratio of basic salary and remuneration of women to men	FY24 Annual Report - Sustainability – People - Diversity inclusion and equal opportunity - Gender equality - Page 25
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Not publicly available at this time.
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labour	FY24 Modern Slavery Statement Supplier Policies and Procedures

		FY24 Annual Report - Sustainability - Sustainable and ethical supply chain - Modern Slavery – Page 22
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	FY24 Modern Slavery Statement FY24 Annual Report - Sustainability - Sustainable and ethical supply chain - Modern Slavery – Page 22
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	FY24 Annual Report - Sustainability Report – Page 10
	413-2 Operations with significant actual and potential negative impacts on local communities	FY24 Annual Report - Sustainability Report – Page 10
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	FY24 Annual Report - Sustainability – Sustainable and Ethical Supply Chain + Modern Slavery – Page 22 Supplier Policies and Procedures Supplier Risk Assessment ; FY24 Modern Slavery Statement
	414-2 Negative social impacts in the supply chain and actions taken	Supplier Policies and Procedures FY24 Modern Slavery Statement FY24 Annual Report - Sustainability – Sustainable Ethical Supply Chain + Modern Slavery – Page 22
GRI 415: Public Policy 2016	415-1 Political contributions	Please refer to Australia Electoral Commission website - The Star
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 FY24 Annual Report - Sustainability – 2.3 Employee Health, Safety & Wellbeing – Page 23 FY24 Annual Report – Directors’ Report – People and Health & Safety – Page 56
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 material 'eligible data breaches' (as defined in the Privacy Act 1988 (Cth)) during FY24 which arose from unauthorised access to The Star's technology systems.