

# **ESG Code of Good Practice and the ESG Disclosure Return – Summary of Main Changes**

Malta Gaming Authority

## Summary of Main Changes

### 1. Employees & Training

ESG Disclosures	Tier 1	Tier 2	Optional
SOC10: Diversity, Inclusion and Equal Opportunity			
<b>DISCLOSURE</b> Number of employees in executive roles, management, and rest of the workforce; split by: <ul style="list-style-type: none"> <li>Gender, and</li> <li>Employee category (full-time versus part-time, as full-time equivalent)</li> </ul>	✓	✓	
<b>QUESTION</b> Number of employees, including employees working in Malta and outside Malta, in executive roles, management, and rest of the workforce working on the gaming activities licensed by the MGA as at the end of the reporting period (31 December), split by gender and employment category.			
<b>CHANGES MADE</b> The Authority has made a minor revision to the wording of this question, within the ESG Disclosure Return, to ensure consistent interpretation. The data provided should include all individuals employed in relation to the MGA licensed activity. Within this context it should include all employees, both direct and supporting, who are employed due to the existence of the licence and also employees working across multiple licences who cannot be clearly assigned to a specific licence.			
<b>DISCLOSURE</b> Employment of individuals who requested workplace accommodations or adjustments due to disabilities: Total number of employees who have requested accommodations or adjustments due to disabilities (by gender)			✓
<b>QUESTION</b> Number of different ability employees, including employees working in Malta and outside Malta, working on the gaming activities licensed by the MGA as at the end of the reporting period (31 December), who have requested accommodations or adjustments due to disabilities, split by gender.			
<b>CHANGES MADE</b> The Authority has made a revision to the Disclosure, within the ESG Code of Good Practice, to ensure correct interpretation. The question in the ESG Disclosure Return has been aligned accordingly. The data provided should include the number of employees who have requested accommodations or			

ESG Disclosures	Tier 1	Tier 2	Optional
adjustments due to disability in order to perform their work effectively. This includes both employees with visible and invisible disabilities. The figure reported should include employees employed in relation to the MGA licensed activity, who are located in Malta and outside of Malta, combined.			

## 2. Working Conditions

ESG Disclosures	Tier 1	Tier 2	Optional
SOC8: Health and Safety in the Workplace			
<b>DISCLOSURE</b>			✓
Ratio of non-employee workers to employees			
<b>QUESTION</b>			
Ratio of non-employee workers to employees, during the reporting period (1 January – 31 December), per company licensed by the MGA.			
<b>CHANGES MADE</b>			
The Authority has made a revision to the Disclosure, within the ESG Code of Good Practice, to ensure correct interpretation. The question in the ESG Disclosure Return has been aligned accordingly. The data provided should include the number of non-employee workers <sup>1</sup> . The resulting ratio will be automatically calculated within the ESG Disclosure Return.			

## 3. Research & Development

ESG Disclosures	Tier 1	Tier 2	Optional
SOC3: Research and Development, Innovation			
<b>DISCLOSURE</b>			
<ul style="list-style-type: none"> <li>Total R&amp;D spend (for internal &amp; external purposes) as a proportion of net revenue</li> <li>Sustainability-related R&amp;D spend (for internal &amp; external purposes) as a proportion of net revenue</li> </ul>		✓	
<b>QUESTION</b>			
Total R&D spend (for internal & external purposes) as a proportion of net revenue, during the reporting period (1 January – 31 December), reported at the group level or per company licensed by the MGA.			

<sup>1</sup> Non-employee workers shall mean those individuals engaged by the organisation to perform services or tasks but are not considered traditional employees; they work on a contractual, freelance, or temporary basis and typically do not receive the same benefits or protections as regular employees.

ESG Disclosures	Tier 1	Tier 2	Optional
<b>QUESTION</b> <p>Total sustainability-related R&amp;D spend (for internal &amp; external purposes) as a proportion of net revenue, during the reporting period (1 January – 31 December), reported at the group level or per company licensed by the MGA.</p>			
<b>CHANGES MADE</b> <p>The Authority added flexibility to the interpretation of this Disclosure, within the ESG Code of Good Practice, to also support reporting of the R&amp;D spend and total sustainability-related R&amp;D spend at group level. This is an exception to the general ESG Code reporting approach which requires data specific to the MGA licensed activity.</p>			

#### 4. Responsible Gaming

ESG Disclosures	Tier 1	Tier 2	Optional
SOC6: Wider Community Involvement			
<b>DISCLOSURE</b> <ul style="list-style-type: none"> <li>Donations, as a proportion of net revenue</li> <li>Donations made to Maltese causes</li> </ul>			✓
<b>QUESTION</b> <p>Total donations, as a proportion of net revenue, during the reporting period (1 January – 31 December), reported at the group level or per company licensed by the MGA, with a breakdown of donations made to Maltese causes.</p>			
<b>CHANGES MADE</b> <p>The Authority added flexibility to the interpretation of this Disclosure, within the ESG Code of Good Practice, to also support reporting of the donations at group level. This is an exception to the general ESG Code reporting approach which requires data specific to the MGA licensed activity.</p> <p>The Authority also included a new element within the Disclosure: “Donations made to Maltese causes”. To this end, licensees are requested to include donations made to Maltese-based entities, such as NGOs, charities, foundations, and other organisations that focus on local social, environmental, or community issues in Malta. These may also include donations to public or private institutions that support local causes, regardless of whether they are considered as a voluntary organisation.</p>			

## 5. Prevention of Corruption & Anti-Bribery

ESG Disclosures	Tier 1	Tier 2	Optional
GOV13: Prevention of Corruption and Anti-Bribery			
<p><b>DISCLOSURE</b></p> <p>AML / CFT related training in line with the applicable Maltese laws and regulations, including PMLA, PMLFTR and IPs, as per the FIAU's REQ 2025 requirements.</p> <ul style="list-style-type: none"> <li>The percentage of board members that received AML/CFT training throughout the prior calendar year;</li> <li>The percentage of senior management members that completed AML/CFT training throughout the prior year;</li> <li>The percentage of staff within the AML/CFT unit that completed AML/CFT training throughout the prior calendar year, if applicable;</li> <li>The percentage of members of staff involved in the activities that fall within the definition of 'relevant financial business' and/or 'relevant activity' that completed AML/CFT training throughout the prior calendar year;</li> <li>Where AML/CFT operational tasks are being outsourced, indicate whether the outsourced provider's staff, received training during the previous calendar year in relation to: (a) specific Maltese AML/CFT regulations (PMLA, PMLFTR, IPs), and (b) AML / CFT policies and procedures relating to the subject person;</li> <li>Indication as to whether the entity provides AML/CFT training to agents and/or intermediaries, to ensure that they have an adequate understanding of relevant ML/FT risks, and on the AML/CFT policies and procedures mandated by the entity.</li> </ul>	✓ (B2C only)	✓ (B2C only)	
<p><b>CHANGES MADE</b></p> <p>The Authority has updated this Disclosure, within the ESG Code of Good Practice and the corresponding questions within the ESG Disclosure Return, to align with the 2025 FIAU's REQ requirements.</p>			

## 6. Environment

ESG Disclosures	Tier 1	Tier 2	Optional
ENV9: Carbon Emissions			
<p><b>DISCLOSURE</b></p> <p>The reporting entity can choose <u>either one</u> of the following two options:</p> <ol style="list-style-type: none"> <li>Scope 1 &amp; 2 Emissions, calculated as per the GHG Protocol</li> <li>Input data on: <ul style="list-style-type: none"> <li>Fuel consumption (Transportation) <ul style="list-style-type: none"> <li><i>Fuel consumed (in litres, by type of fuel)</i></li> <li><i>Electricity consumed by electric vehicles (in kWh)</i></li> </ul> </li> <li>Fuel consumption (non-Transportation) <ul style="list-style-type: none"> <li><i>Fuel consumed (in litres, by use and by type of fuel)</i></li> </ul> </li> <li>Total Electricity Consumption <ul style="list-style-type: none"> <li><i>Electrical energy generated from RES (e.g.: PVs, micro-wind turbines, etc.) by location</i></li> <li><i>Electrical energy consumed (from electricity bill) by location</i></li> </ul> </li> </ul> </li> </ol>	✓	✓	
<p><b>QUESTION</b></p> <p>Scope 1 &amp; 2 Emissions, during the reporting period (1 January – 31 December), associated with the company's office in Malta.</p>			
<p><b>CHANGES MADE</b></p> <p>The Authority has clarified the wording of the question, within the ESG Disclosure Return, to ensure consistent interpretation. Data provided should focus on emissions associated with the company's office in Malta.</p>			

