

Guidance Note on the ESG Disclosure Return for the Remote Gaming Sector in Malta

Malta Gaming Authority

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Abbreviations

AML	Anti-Money Laundering
ESG	Environmental, Social, and Governance
FIAU	Financial Intelligence Analysis Unit
FTE	Full Time Equivalent
GDPR	General Data Protection Regulation
GHG	Greenhouse Gas
IPs	Part I and Part II (Remote Gaming Sector) of the FIAU's Implementing Procedures
IPRs	Industry Performance Returns
MFSA	Malta Financial Services Authority
PMLA	Prevention of Money Laundering Act (Cap. 373 of the Laws of Malta)
PMLFTR	Prevention of Money Laundering and Funding of Terrorism Regulations (S.L.373.01)
R&D	Research & Development
RES	Renewable Energy Source
SBTi	Science-Based Targets initiative
T&Cs	Terms & Conditions
WEF	World Economic Forum

Definitions

Unless otherwise stated, terms in this document shall have the same meaning as defined in the Gaming Definitions Regulations (S.L. 583.04 of the Laws of Malta):

Different ability or Disability	Shall have the same meaning as assigned to it by Article 2 of the Equal Opportunities (Persons with Disabilities) Act (Cap. 413 of the Laws of Malta).
Director or Board member	Shall have the same meaning as assigned to it in Article 2 of the Companies Act (Cap. 386 of the Laws of Malta) and Section 3 of the MFSA's Corporate Governance Code.
Executive role	Shall mean employees employed in a C-level role.
Full time employee	Shall have the same meaning as assigned to "whole-time employee" in terms of the Employment and Industrial Relations Act (Cap. 452 of the Laws of Malta) and "full time" shall be interpreted accordingly.
Non-employee workers	Shall mean those individuals that have a temporary contract with the reporting entity.
Independent Director	Shall have the same meaning as assigned to it in Section 3 of the MFSA's Corporate Governance Code.
Part time employee	Shall have the same meaning as assigned to it in the Employment and Industrial Relations Act and "part time" shall be interpreted accordingly.
R&D	Shall have the same meaning assigned to it in the Glossary (page 90) of the <u>White Paper on Measuring Stakeholder Capitalism</u> published by WEF.

Reporting entity	Shall mean the remote gaming entity licensed by the MGA (whether at Group or at company level), on behalf of which the ESG Disclosure Return is being submitted.
Temporary contract	Shall mean a “contract for a service for a fixed term”, as defined in terms of the Contracts of Service for a Fixed Term Regulations (S.L. 452.81) and, or a contract covering a “temporary agency worker” as defined in terms of the Temporary Agency Workers Regulations (S.L. 452.106) or any equivalent arrangements in terms of the law of another jurisdiction.

1 Introduction and Purpose

This document provides guidance to the Malta Gaming Authority's ('MGA' or 'Authority') licensees regarding the submission of the voluntary ESG Code of Good Practice Disclosure Return ('ESG Disclosure Return') for the remote gaming sector in Malta.

The questions included in the ESG Disclosure Return reflect the disclosures established in terms of the Voluntary ESG Code of Good Practice for the Remote Gaming Sector in Malta (the 'Code'). Furthermore, this Guidance Note establishes the sequence in which the questions of the ESG Disclosure Return shall be presented and shall provide further information and guidance on each disclosure contained in the Code and the ESG Disclosure Return. All definitions of key phrases used within the Code and in the ESG Disclosure Return have been collated in the Definitions Section above, for ease of reference.

Each disclosure clearly indicates whether it relates to the Tier 1 Core Disclosures, the Tier 2 Core Disclosures or the Optional Disclosures, as specified in the Code. It is pertinent to note that the optional disclosures that must be reported for Tier 1 reporting may be selected from the disclosures marked as Optional in the ESG code, or from the Tier 2 Core Disclosures. Furthermore, unless otherwise stated, disclosures are applicable to both B2C and B2B licensees.

Certain disclosures may contain more than one question. These instances are clearly marked in Section 3 of this Guidance Note.

2 Reporting Tiers

As established in the Code, a reporting entity is required to report a number of core and optional disclosures to obtain a Tier 1 or Tier 2 MGA ESG Code Approval Seal. The minimum criteria for each tier are established and contextualised in Section 4.2 of the Code. For ease of reference, the minimum criteria are being replicated hereunder:

	Core disclosures	Optional disclosures	Total disclosures required
Tier 1	31	5	36
Tier 2	38	10	48

Table 1: Proposed minimum criteria to achieve an MGA ESG Code Approval Seal (B2C licensees)

	Core disclosures	Optional disclosures	Total disclosures required
Tier 1	17	5	22
Tier 2	23	10	33

Table 2: Proposed minimum criteria to achieve an MGA ESG Code Approval Seal (B2B licensees)

3 Guidance on the ESG Disclosures

Section 3 of this Guidance Note shall provide supporting information regarding reporting on each disclosure contained in the Code.

3.1 Social Disclosures

The following section provides supporting information on reporting on the social pillar of ESG.

3.1.1 Employees & Training

ESG Disclosures	Tier 1	Tier 2	Optional
SOC10: Diversity, Inclusion and Equal Opportunity			
<p>DISCLOSURE</p> <p>Number of employees in executive roles, management, and rest of the workforce; split by:</p> <ul style="list-style-type: none"> • Gender, and • Employee category (full time versus part time, as full time equivalent) 	✓	✓	
<p>QUESTION</p> <p>Number of employees, including employees working in Malta and outside Malta, in executive roles, management, and rest of the workforce working solely on the gaming activities licensed by the MGA as at the end of the reporting period (31 December), split by gender and employment category.</p>			
<p>GUIDANCE</p> <p>The data provided should be subdivided by the location of the employees (in Malta and outside of Malta) and should reflect the total number of employees (headcount) in employment within the specified role (executive roles, management and rest of the workforce), gender (Male, Female and Gender X) and category (full time and part time). The figures for management employees should exclude those reported under executive roles.</p> <p>The total headcount shall include both employee and non-employee workers. In such case that non-employee workers do not work full time hours, such individuals must be reported in the respective part time fields. In general, full time employees working on a reduced hours basis are to be reported as full timers.</p> <p>For part time employees, the total number of working hours per week for all the employees is to be provided. This will be used to calculate the number of FTEs.</p>			

ESG Disclosures	Tier 1	Tier 2	Optional
<p>DISCLOSURE</p> <p>Multinational workforce: Number of employees by nationality (Maltese, non-Maltese)</p>	✓	✓	
<p>QUESTION</p> <p>Number of employees, including employees working in Malta and outside Malta, working solely on the gaming activities licensed by the MGA as at the end of the reporting period (31 December), split by nationality.</p>			
<p>GUIDANCE</p> <p>The data provided should reflect the total number of employees (headcount) in employment, by nationality (Maltese and non-Maltese). These are to be subdivided further into full time and part time, together with the total number of working hours per week for part time employees. The reported figures should include employees who are located in Malta and outside of Malta, combined.</p>			
<p>DISCLOSURE</p> <p>Different ability employment: Total number of different ability personnel (by gender)</p>			✓
<p>QUESTION</p> <p>Number of different ability employees, including employees working in Malta and outside Malta, working solely on the gaming activities licensed by the MGA as at the end of the reporting period (31 December), split by gender.</p>			
<p>GUIDANCE</p> <p>The data provided should reflect the number of different ability employees (headcount) employed with the reporting entity.</p> <p>The figures should be reported by gender (Male, Female and Gender X), split by category (full time and part time) and should include employees who are located in Malta and outside of Malta, combined. Moreover, the total number of working hours per week for part time employees is to be reported.</p>			
<p>DISCLOSURE</p> <p>Confirmation that the reporting entity has obtained the Equality Mark certification or equivalent international certification</p>			✓
<p>QUESTION</p> <p>Did the reporting entity have a valid Equality Mark certification, or equivalent international certification, during the reporting period (1 January – 31 December)?</p>			

ESG Disclosures	Tier 1	Tier 2	Optional
<p>If 'Yes,' provide the name of the certification.</p>			
<p>GUIDANCE</p> <p>The <u>Equality Mark</u> is a certification awarded to companies/organisations that make gender equality one of their values and whose management is based on the recognition and promotion of the potential of all employees irrespective of their gender and caring responsibilities.</p> <p>If the reporting entity has obtained an Equality Mark certification, the name of the certification is to be provided, for example: <i>National Commission for the Promotion of Equality (NCPE) Equality Mark</i>.</p>			
<p>SOC13: Training and Skill Development of New and Existing Talent</p>			
<p>DISCLOSURE</p> <p>Training hours (by gender and employee category) versus total labour hours:</p> <ul style="list-style-type: none"> • <i>Total number of hours of training (by gender, executive, non-executive);</i> • <i>Total number of labour hours (by gender, executive, non-executive)</i> 	✓	✓	
<p>QUESTION</p> <p>Number of training hours versus total labour hours, during the reporting period (1 January – 31 December), per company licensed by the MGA, split by gender and employee category.</p>			
<p>GUIDANCE</p> <p>The data reported for training hours should reflect the total hours of training attended by role (executive roles, management and rest of the workforce) and gender (Male, Female and Gender X) during the whole year. Training reported under other disclosures, such as GDPR, and workplace health and safety training, are to be included within this figure also. In such case that a key function holder may be classified as an employee or a non-employee worker within the reporting entity – and would thus be included in the headcount reported in SOC10 – such training hours are to be included in this question too.</p> <p>The data reported for total labour hours shall also account for persons occupying full time, reduced and part time positions. The figure should represent the number of hours worked during a whole year, without consideration of leave or public holidays.</p> <p><i>For example, for a typical full time employee working 40 hours/week, the figure to be reported would be 40 hours/week x 52 weeks/year = 2,080 hours/year.</i></p> <p>All the training and labour hours reported within this question are to be representative of the headcount reported in SOC10.</p>			

ESG Disclosures	Tier 1	Tier 2	Optional
DISCLOSURE			
Hours of relevant training received by the reporting entity's key function holders during the reporting period (for each key function holder, excluding the MLRO)	✓	✓	
QUESTION			
<p>Total number of hours of relevant training received by the reporting entity's key function holders during the reporting period (1 January – 31 December), per company licensed by the MGA, for each key function holder but excluding that for the MLRO.</p> <p>Key Functions:</p> <ul style="list-style-type: none"> • The Chief Executive Role or Equivalent • Management of the Operations of the Authorised Person • Compliance with the Obligations of the Authorised Person • Legal Affairs of the Authorised Person • Adherence to applicable legislation relating to data protection and privacy • Technological Affairs of the Authorised Person • Internal Audit 			
GUIDANCE			
<p>For each of the key functions identified above, the total number of training hours, combined for the whole year, are to be reported. Should an individual occupy more than one key function role within the reporting entity, the training is to be associated with the respective role to which it pertains.</p> <p>The relevant training reported should be identified in line with the First Schedule of the MGA's Policy on the Eligibility and Ongoing Competency Criteria for Key Persons.</p>			

3.1.2 Working Conditions

ESG Disclosures	Tier 1	Tier 2	Optional
SOC8: Health and Safety in the Workplace			
DISCLOSURE			
Confirmation that the reporting entity has a workplace health and safety policy		✓	
QUESTION			
Did the reporting entity have a workplace health and safety policy, during the reporting period (1 January – 31 December)?			

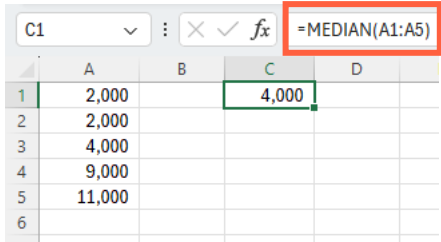
ESG Disclosures	Tier 1	Tier 2	Optional
<p>GUIDANCE</p> <p>A Yes/No answer is expected, in relation to whether the workplace occupies a health and safety policy.</p>			
<p>DISCLOSURE</p> <p>Annual lost time due to injury or incidents at the workplace</p>		✓	
<p>QUESTION</p> <p>Annual lost time due to injury or incidents at the workplace, during the reporting period (1 January – 31 December), per company licensed by the MGA.</p>			
<p>GUIDANCE</p> <p>Data for the number of employees that experienced injury/incidents at the workplace is to be reported, along with the total annual hours lost during the year due to such injury/incidents, which should reflect the leave hours that employees availed of.</p> <p><i>For example, in a scenario where the following would be the recorded leave taken as a result of injury:</i></p> <ul style="list-style-type: none"> • Employee A – injured at the workplace, no leave taken as a result of injury • Employee B – injured at the workplace, 24 hours of leave taken as a result of injury • Employee C – not injured, no leave taken as a result of injury <p><i>The total number of employees that experienced injury/incidents at the workplace to be reported would be 2 employees; and</i></p> <p><i>The annual lost time during the year to be reported would be 24 hours.</i></p> <p>It is to be noted that all information must be reported in an anonymised manner, whereby no personal data is disclosed.</p>			
<p>DISCLOSURE</p> <p>Total employee training hours on workplace health and safety</p>			✓
<p>QUESTION</p> <p>Total number of employee training hours on workplace health and safety, during the reporting period (1 January – 31 December), per company licensed by the MGA.</p>			
<p>GUIDANCE</p> <p>Information on the total number of training hours attended, by each individual employee, in relation to workplace health and safety should be reported, combined for the whole year. This figure is to be rounded up to the next hour, if required.</p> <p><i>For example, in a scenario where the following would be the recorded training hours:</i></p> <ul style="list-style-type: none"> • Employee A – 8 hours of training attended in relation to workplace health and safety; • Employee B – 10 hours of training attended in relation to workplace health and safety; • Employee C – 5 hours of training attended in relation to workplace health and safety; • Employee D – 0 hours of training attended in relation to workplace health and safety; 			

ESG Disclosures	Tier 1	Tier 2	Optional
<p><i>The total number of training hours to be reported would be 23 hours; and The number of employees undertaking workplace health and safety training to be reported would be 3 employees.</i></p>			
<p>SOC9: Employee Well-Being</p>			
<p>DISCLOSURE Parental leave versus total labour hours (by gender)</p>	✓	✓	
<p>QUESTION Number of parental leave hours taken, including maternity, paternity and parental leave, versus total labour hours, during the reporting period (1 January – 31 December), per company licensed by the MGA, split by gender.</p>			
<p>GUIDANCE In this question, the number of parental leave hours <u>consumed</u> are to be reported, split by gender (Male, Female, Gender X). This is <u>not</u> to be interpreted as the number of parental leave hours to which the employee is entitled. The annual total labour hours, for all employees, combined for the whole year, split by gender (Male, Female, Gender X), will be derived from the information submitted by virtue of SOC13.</p>			
<p>DISCLOSURE Confirmation that the reporting entity has a health and well-being programme for employees</p>			✓
<p>QUESTION Did the reporting entity have a health and well-being programme for employees, during the reporting period (1 January – 31 December)?</p>			
<p>GUIDANCE A Yes/No answer is expected, in relation to whether the workplace has a health and well-being programme for employees. A health and well-being programme includes, but is not limited to, health and fitness memberships and/or subsidies made available to employees, such as gym memberships and programmes aimed to support the mental health of employees such as counselling and/or mental health days.</p>			
<p>DISCLOSURE Average working hours per employee per day</p>			✓
<p>QUESTION Number of average working hours per employee per day, during the reporting period (1 January – 31 December), per company licensed by the MGA.</p>			

ESG Disclosures	Tier 1	Tier 2	Optional
<p>GUIDANCE</p> <p>This question derives a figure for the average working hours per employee per day based on figures reported under other disclosures. The figure is calculated in the following manner:</p> $\left(\frac{\text{Total labour hours for the year (SOC13)}}{\text{Headcount at end of the year (SOC10)}} \right) \times \frac{1}{52 \text{ weeks} \times 5 \text{ days per week}}$ <p>This calculation is aligned with the guidance related to the calculation of 'Total labour hours' in SOC13, which should represent the number of hours worked during a whole year, without consideration of leave or public holidays. No additional data is required for this question.</p>			
<p>DISCLOSURE</p> <p>Flexible working hours: Percentage of employees who are entitled to flexible working hours</p>			✓
<p>QUESTION</p> <p>Percentage of employees that are entitled to flexible working hours, during the reporting period (1 January - 31 December), per company licensed by the MGA.</p>			
<p>GUIDANCE</p> <p>In this question, the number of employees (headcount) that are entitled to flexible working hours are to be reported. The total number of employees derived from SOC10 will be used to calculate the percentage of employees that are entitled to flexible working hours.</p>			
<p>SOC5: Social Dialogue with Employees</p>			
<p>DISCLOSURE</p> <p>Number and percentage of employees under collective bargaining agreements</p>			✓
<p>QUESTION</p> <p>Employees under collective bargaining agreements, during the reporting period (1 January - 31 December), per company licensed by the MGA.</p>			
<p>GUIDANCE</p> <p>In this question, the number of employees (headcount), that, at the end of the reporting period, fell under collective bargaining agreements are to be reported. The total number of employees derived from SOC10 will then be used to calculate the percentage of employees under collective bargaining agreements.</p>			
<p>SOC7: Secure and Adaptable Working Conditions</p>			
<p>DISCLOSURE</p> <p>Percentage of employees with temporary contracts, ratio of non-employee workers to employees</p>			✓

ESG Disclosures	Tier 1	Tier 2	Optional
<p>QUESTION</p> <p>Percentage of employees with temporary contracts, ratio of non-employee workers to employees, during the reporting period (1 January – 31 December), per company licensed by the MGA.</p>			
<p>GUIDANCE</p> <p>In this question, the total number of employees on temporary contracts are to be reported. The total number of employees derived from SOC10 will be used to calculate the percentage of employees with temporary contracts.</p>			
<p>DISCLOSURE</p> <p>Indication as to whether all employees are covered by social protection against loss of income due to the following major life events (Yes / No to be marked individually for each of the below items):</p> <ul style="list-style-type: none"> • Sickness • Employment injury and acquired disability • Parental Leave • Retirement 			✓
<p>QUESTION</p> <p>Were all the employees working with the reporting entity covered by social protection against loss of income due to the following major life events, during the reporting period (1 January – 31 December)?</p> <p>Major life events:</p> <ul style="list-style-type: none"> • Sickness • Employment injury and acquired disability • Parental Leave • Retirement 			
<p>GUIDANCE</p> <p>A Yes/No answer is expected for each major life event, in relation to whether employees are covered against loss of income in that regard.</p> <p>Social protection refers to all the measures that provide access to healthcare and income support in cases of challenging life events. The reporting entities shall disclose whether all its employees are covered by social protection against loss of income due to any of the listed major life events through public programs or through benefits offered privately by the reporting entity.</p>			

3.1.3 Remuneration

ESG Disclosures	Tier 1	Tier 2	Optional
SOC2: Fair Remuneration for All Employees			
DISCLOSURE			
Median salary of total workforce		✓	
QUESTION			
<p>Median salary of total workforce, during the reporting period (1 January – 31 December), per company licensed by the MGA.</p>			
GUIDANCE			
<p>The reporting entity is to compute the <u>gross</u> median salary, in Euro, of the total workforce based on the employees (headcount) on its payroll at the end of the year, as reported in SOC10. Only the median value is to be reported. <u>The median value is computed as the middle value of a list and is different to the mean/average value.</u> An Excel Formula can be used for this computation, on the basis of a list of salaries in a specified column, as shown in the example below.</p>			
			
DISCLOSURE			
Salary of highest paid individual compared to median salary of total workforce (<i>this figure will not be made public</i>)			✓
QUESTION			
<p>Salary of highest paid individual compared to median salary of total workforce, during the reporting period (1 January – 31 December), per company licensed by the MGA.</p>			
GUIDANCE			
<p>For the avoidance of doubt, this information and any other confidential information submitted shall be subject to the secrecy and disclosure obligations established in the Gaming Act (Cap. 583 of the Laws of Malta) and any subsidiary legislation promulgated thereunder. The collected data may only be used or published in aggregate form, ensuring the anonymity of the reporting entity.</p> <p>In this question, the <u>gross</u> salary of the highest paid individual is to be reported, in Euro. The gross median salary of the total workforce will be derived from the previous question under SOC2.</p>			

ESG Disclosures	Tier 1	Tier 2	Optional
SOC4: Gender Pay Gap			
<p>DISCLOSURE</p> <p>The gender pay gap, defined as the difference between the average gross hourly earnings of male-paid employees and of female-paid employees expressed as a percentage of the average gross hourly earnings of male-paid employees.</p>			✓
<p>QUESTION</p> <p>The gender pay gap, defined as the difference between average gross hourly earnings of male-paid employees and of female-paid employees expressed as a percentage of average gross hourly earnings of male-paid employees, during the reporting period (1 January – 31 December), per company licensed by the MGA.</p>			
<p>GUIDANCE</p> <p>The total average gross earnings divided by gender (Male, Female) are to be reported in this question. The total labour hours divided by gender (Male, Female) will be derived from SOC13 to calculate the average earnings per hour for each gender.</p> <p>The difference in average gross earnings between genders, and the male average gross earnings will be computed from this data to obtain the gender pay gap, defined as:</p> $\frac{\text{Difference in average gross earnings between genders}}{\text{Male average earnings}} \times 100\%$ <p>It is to be noted that Gender X is not being considered in the calculation of this disclosure in view of the established market practices used to calculate the gender pay gap.</p>			

3.1.4 Data Security & Customer Privacy

ESG Disclosures	Tier 1	Tier 2	Optional
SOC11: Data Security and Customer Privacy			
<p>DISCLOSURE</p> <p>Confirmation that the reporting entity has a Data Privacy Policy</p>	✓	✓	
<p>QUESTION</p> <p>Did the reporting entity have a Data Privacy Policy, during the reporting period (1 January – 31 December)?</p>			
<p>GUIDANCE</p> <p>A Yes/No answer is expected, in relation to whether the reporting entity has a data privacy policy.</p>			

ESG Disclosures	Tier 1	Tier 2	Optional
DISCLOSURE			
Number of customer data breaches	✓	✓	
QUESTION	Provide the number of customer data breaches during the reporting period (1 January – 31 December), per company licensed by the MGA.		
GUIDANCE	The total number of customer data breaches during the year is to be reported in this question. For the avoidance of doubt, the number of personal data breach incidents should be reported, not the number of customers affected by a personal data breach committed by the reporting entity.		
DISCLOSURE			
Training on GDPR and data privacy: Total hours of training per employee	✓	✓	
QUESTION	Provide the number of total hours of training on GDPR and data privacy, per employee, during the reporting period (1 January – 31 December), per company licensed by the MGA.		
GUIDANCE	<p>Information on the total number of training hours attended, per employee, in relation to GDPR and/or data privacy should be reported, combined for the whole year. This figure is to be rounded up to the next hour, if required.</p> <p><i>For example, in a scenario where the following would be the recorded training hours in relation to GDPR and/or data privacy:</i></p> <ul style="list-style-type: none"> Employee A – 8 hours of training attended in relation to GDPR and/or data privacy Employee B – 10 hours of training attended in relation to GDPR and/or data privacy Employee C – 5 hours of training attended in relation to GDPR and/or data privacy Employee D – 0 hours of training attended in relation to GDPR and/or data privacy <p><i>The total number of training hours to be reported would be 23 hours; and</i></p> <p><i>The number of employees undertaking GDPR and/or data privacy training to be reported would be 3 employees.</i></p>		

3.1.5 Research & Development

ESG Disclosures	Tier 1	Tier 2	Optional
SOC3: Research and Development, Innovation			
DISCLOSURE			
<ul style="list-style-type: none"> Total R&D spend (for internal & external purposes) as a proportion of net revenue 		✓	

ESG Disclosures	Tier 1	Tier 2	Optional
<ul style="list-style-type: none"> Sustainability-related R&D spend (for internal & external purposes) as a proportion of net revenue 			
<p>QUESTION</p> <p>Total R&D spend (for internal & external purposes) as a proportion of net revenue, during the reporting period (1 January – 31 December), per company licensed by the MGA.</p>			
<p>GUIDANCE</p> <p>The total R&D spend, in Euro, is to be reported.</p> <p>In the case of reporting entities holding both a B2C and B2B licence, or reporting entities holding a B2C licence only, the total net revenue should be taken to be the gaming revenue generated through the relevant MGA licence/s. The reported total net revenue must correspond with the total gaming revenue reported in the Compliance Contribution reports covering the relevant reporting period.</p> <p>In the case of reporting entities holding a B2B licence only, the total net revenue should be taken to be the revenue reported through the IPRs covering the relevant reporting period.</p> <p>These figures will be used to calculate the percentage of R&D spend as a proportion of net revenue.</p>			
<p>QUESTION</p> <p>Total sustainability-related R&D spend (for internal & external purposes) as a proportion of net revenue, during the reporting period (1 January – 31 December), per company licensed by the MGA.</p>			
<p>GUIDANCE</p> <p>The total sustainability-related R&D spend, in Euro, is to be reported. Sustainability-related R&D refers to the efforts and activities focused on the creation and development of innovative solutions and technologies that promote environmental, social, and economic sustainability. The goal is to develop practices and products that minimize negative impacts on the environment and society, while also contributing to long-term sustainability and well-being.</p> <p>In the case of reporting entities holding both a B2C and B2B licence, or reporting entities holding a B2C licence only, the total net revenue should be taken to be the gaming revenue generated through the relevant MGA licence/s. The reported total net revenue must correspond with the total gaming revenue reported in the Compliance Contribution reports covering the relevant reporting period.</p> <p>In the case of reporting entities holding a B2B licence only, the total net revenue should be taken to be the revenue reported through the IPRs covering the relevant reporting period.</p> <p>These figures will be used to calculate the percentage of sustainability-related R&D spend as a proportion of net revenue.</p>			

3.1.6 Responsible Gaming

ESG Disclosures	Tier 1	Tier 2	Optional
SOC12: Responsible Gaming			
<p>DISCLOSURE</p> <p>Confirmation that the reporting entity has policies and procedures to prevent underage gambling</p>	✓ (B2C only)	✓ (B2C only)	
<p>QUESTION</p> <p>Did the reporting entity have policies and procedures to prevent underage gambling, during the reporting period (1 January – 31 December)?</p>			
<p>GUIDANCE</p> <p>A Yes/No answer is expected, in relation to whether the reporting entity has policies and procedures preventing underage gambling.</p>			
<p>DISCLOSURE</p> <p>Confirmation that the reporting entity provides players with explicit information about the possible risks and harms of online gaming, as well as the player support measures on the website</p>	✓ (B2C only)	✓ (B2C only)	
<p>QUESTION</p> <p>Did the reporting entity provide players with explicit information about the possible risks and harms of online gaming, as well as the player support measures on the website, during the reporting period (1 January – 31 December)?</p>			
<p>GUIDANCE</p> <p>A Yes/No answer is expected, in relation to whether the reporting entity provided players with explicit information about the possible risks and harms of online gaming, as well as the player support measures on the website.</p>			
<p>DISCLOSURE</p> <p>Confirmation that the reporting entity provides a feature to help players determine whether they have a gambling problem or not; and has analytical tools and/or behaviour monitoring systems, as well as procedures in place to detect and identify players with problem gambling</p>	✓ (B2C only)	✓ (B2C only)	
<p>QUESTION</p> <p>Did the reporting entity provide a feature to help players determine whether they have a gambling problem or not, during the reporting period (1 January – 31 December)?</p>			

ESG Disclosures	Tier 1	Tier 2	Optional
<p>GUIDANCE</p> <p>A Yes/No answer is expected, in relation to whether the reporting entity provided players with a feature to help players determine whether they have a gambling problem.</p>			
<p>QUESTION</p> <p>Did the reporting entity have analytical tools and/or behaviour monitoring systems, as well as procedures in place to detect and identify players with problem gambling, during the reporting period (1 January – 31 December)?</p>			
<p>GUIDANCE</p> <p>A Yes/No answer is expected, in relation to whether the reporting entity had analytical tools and/or behaviour monitoring systems, as well as procedures in place to detect and identify players with problem gambling.</p>			
<p>DISCLOSURE</p> <p>Confirmation that contact information for complaints and dispute resolution is readily accessible on its website and players are able to log complaints and disputes on a 24/7 basis. An independent third party is available for mediation or resolution of disputes</p>	<p>✓ (B2C only)</p>	<p>✓ (B2C only)</p>	
<p>QUESTION</p> <p>Did the reporting entity have the contact information for complaints and dispute resolution readily accessible on the website such that players are able to log complaints and disputes on a 24/7 basis, during the reporting period (1 January – 31 December)?</p>			
<p>GUIDANCE</p> <p>A Yes/No answer is expected, in relation to whether the reporting entity had the contact information for complaints and dispute resolution readily accessible on the website such that players were able to log complaints and disputes on a 24/7 basis.</p>			
<p>QUESTION</p> <p>Was an independent third party available for mediation or resolution of disputes, during the reporting period (1 January – 31 December), per company licensed by the MGA?</p>			
<p>GUIDANCE</p> <p>A Yes/No answer is expected, in relation to whether an independent third party was available for mediation or resolution of disputes.</p>			

ESG Disclosures	Tier 1	Tier 2	Optional
<p>DISCLOSURE</p> <p>Confirmation that T&Cs are always available to players, even before a user registers</p>	<p>✓ (B2C only)</p>	<p>✓ (B2C only)</p>	
<p>QUESTION</p> <p>Were the T&Cs always available to players, even before a user registers, during the reporting period (1 January – 31 December), per company licensed by the MGA?</p>			
<p>GUIDANCE</p> <p>A Yes/No answer is expected, in relation to whether T&Cs were always available to players, even before a user registers.</p>			
<p>DISCLOSURE</p> <p>Confirmation that games’ rules are made readily available to players and presented prior to the player’s first wager, written in plain and intelligible language, containing instructions on how to play and any possible restrictions, and detailing all ways in which players can win or lose</p>	<p>✓ (B2C only)</p>	<p>✓ (B2C only)</p>	
<p>QUESTION</p> <p>Were games’ rules made readily available to players and presented prior to the player’s first wager, written in plain and intelligible language, containing instructions on how to play and any possible restrictions, and detailing all ways in which players can win or lose, during the reporting period (1 January – 31 December), per company licensed by the MGA?</p>			
<p>GUIDANCE</p> <p>A Yes/No answer is expected, in relation to whether games’ rules were made readily available to players and presented prior to the player’s first wager, written in plain and intelligible language, containing instructions on how to play and any possible restrictions, and detailing all ways in which players can win or lose.</p>			
<p>DISCLOSURE</p> <p>Confirmation that the reporting entity uses the minimum markers of harm defined in Article 17A(1) of the MGA Player Protection Directive</p>	<p>✓ (B2C only)</p>	<p>✓ (B2C only)</p>	
<p>QUESTION</p> <p>Were the minimum markers of harm as defined in Article 17A(1) of the MGA Player Protection Directive (Directive 2 of 2018) used during the reporting period (1 January – 31 December), per company licensed by the MGA?</p>			
<p>GUIDANCE</p> <p>A Yes/No answer is expected, in relation to whether the minimum markers of harm as defined in Article 17A(1) of the <u>MGA Player Protection Directive (Directive 2 of 2018)</u> were used.</p>			

ESG Disclosures	Tier 1	Tier 2	Optional
<p>DISCLOSURE</p> <p>Confirmation that the reporting entity uses additional markers of harm, beyond those defined in Article 17A(1) of the MGA Player Protection Directive</p>		<p>✓ (B2C only)</p>	
<p>QUESTION</p> <p>Were additional markers of harm, beyond those defined in Article 17A(1) of the MGA Player Protection Directive (Directive 2 of 2018) used during the reporting period (1 January – 31 December), per company licensed by the MGA?</p>			
<p>GUIDANCE</p> <p>A Yes/No answer is expected, in relation to whether additional markers of harm, beyond those defined in Article 17A(1) of the MGA Player Protection Directive (Directive 2 of 2018) were used.</p>			
<p>DISCLOSURE</p> <p>Confirmation that the reporting entity provides an option for players to self-exclude themselves from playing for a definite or indefinite period of time</p>	<p>✓ (B2C only)</p>	<p>✓ (B2C only)</p>	
<p>QUESTION</p> <p>Were players provided with an option to self-exclude themselves from playing for a definite or indefinite period of time, during the reporting period (1 January – 31 December), per company licensed by the MGA?</p>			
<p>GUIDANCE</p> <p>A Yes/No answer is expected, in relation to whether players were provided with an option to self-exclude themselves from playing for a definite or indefinite period of time.</p>			
<p>DISCLOSURE</p> <p>Self-exclusion requests:</p> <ul style="list-style-type: none"> • <i>Number of self-exclusion requests (sign ups) by players and exclusions imposed by the reporting entity during the reporting period (categorised by age and duration, i.e., definite/indefinite)</i> • <i>Indication as to whether the reporting entity offers self-exclusion reversals/cancellations (excluding removals upon expiry) on player's requests. If yes, the number of requests, made by players, for self-exclusion reversals/cancellations during the reporting period;</i> • <i>Indication as to whether the reporting entity offers the possibility to reduce self-exclusion period</i> 	<p>✓ (B2C only)</p>	<p>✓ (B2C only)</p>	
<p>QUESTION</p> <p>Not Applicable</p>			

ESG Disclosures	Tier 1	Tier 2	Optional
<p>GUIDANCE</p> <p>The information supporting this data point will be displayed in the ESG Disclosure Return, based on the figures reported through the IPRs covering the relevant reporting period.</p>			
<p>DISCLOSURE</p> <p>Limits:</p> <ul style="list-style-type: none"> • Indication whether the reporting entity offers the possibility to set deposit limits and / or wagering limit. If yes, the unique number of players that set a deposit / wagering limit on their account and the unique number of players that hit this deposit / wagering limit during the reporting period; • Indication as to whether the reporting entity offers players the possibility to set additional limits (i.e., loss limits or time/session limits). If yes, the unique number of players that set a loss limit / time / session limit on their account and the unique number of players that hit this loss / time / session limit during the reporting period; 	<p>✓ (B2C only)</p>	<p>✓ (B2C only)</p>	
<p>QUESTION</p> <p>Not Applicable</p>			
<p>GUIDANCE</p> <p>The information supporting this data point will not be displayed in the ESG Disclosure Return, but the Authority will analyse the figures reported through the IPRs in order to compile the figures encompassed in this disclosure. No further information will be required to be submitted.</p>			
<p>DISCLOSURE</p> <p>Average training hours on responsible gaming per customer-facing staff member</p>	<p>✓ (B2C only)</p>	<p>✓ (B2C only)</p>	
<p>QUESTION</p> <p>Number of total training hours on responsible gaming per customer-facing staff member, during the reporting period (1 January – 31 December), per company licensed by the MGA.</p>			
<p>GUIDANCE</p> <p>Information on the total number of training hours attended in relation to responsible gaming should be reported, combined for the whole year and for each customer-facing employees only. This figure is to be rounded up to the next hour, if required. The total number of customer-facing employees is to be reported. In the case that other employees, which are not customer-facing, attended this training, their hours should not be included under this disclosure. The latter should be captured within the training hours reported for SOC13: Training and Skill Development of New and Existing Talent.</p>			

ESG Disclosures	Tier 1	Tier 2	Optional
<p><i>For example, in a scenario where the following would be the recorded training hours in relation to responsible gaming:</i></p> <ul style="list-style-type: none"> • <i>Customer Facing Employee A – 8 hours of training attended in relation to responsible gaming</i> • <i>Customer Facing Employee B – 10 hours of training attended in relation to responsible gaming</i> • <i>Customer Facing Employee C – 5 hours of training attended in relation to responsible gaming</i> • <i>Customer Facing Employee D – 0 hours of training attended in relation to responsible gaming</i> <p><i>The total number of training hours to be reported would be 23 hours; and</i></p> <p><i>The number of customer-facing employees to be reported would be 4 employees.</i></p>			
<p>DISCLOSURE</p> <p>Confirmation that the reporting entity has policies and procedures as per the EGBA standards¹</p>			<p style="text-align: center;">✓ (B2C only)</p>
<p>QUESTION</p> <p>Did the reporting entity have policies and procedures as per the EGBA standards, during the reporting period (1 January – 31 December)?</p>			
<p>GUIDANCE</p> <p>A Yes/No answer is expected.</p> <p>The <u>EGBA Standards</u> complement the licensing requirements imposed by online gaming regulators in different jurisdictions in the European Union. These standards incorporate the Remote Responsible Gambling Standards as agreed in the European Committee for Standardisation (Responsible Remote Gambling Measures – CEN Workshop Agreement 16259:2011).</p>			
<p>DISCLOSURE</p> <p>Confirmation that the reporting entity carries out ethical and responsible marketing as a minimum complying with S.L.583.09, the MGA Gaming Commercial Communications Regulations</p>	✓	✓	
<p>QUESTION</p> <p>Did the reporting entity carry out ethical and responsible marketing as a minimum complying with S.L.583.09, the MGA Gaming Commercial Communications Regulations, during the reporting period (1 January – 31 December)?</p>			
<p>GUIDANCE</p> <p>A Yes/No answer is expected, in relation to whether the reporting entity carried out ethical and responsible marketing as a minimum complying with <u>S.L.583.09</u>, the MGA Gaming Commercial Communications Regulations.</p>			

¹ <https://www.egba.eu/responsibility/egba-standards/>.

ESG Disclosures	Tier 1	Tier 2	Optional
SOC6: Wider Community Involvement			
<p>DISCLOSURE</p> <p>Donations, as a proportion of net revenue</p>			✓
<p>QUESTION</p> <p>Donations, as a proportion of net revenue, during the reporting period (1 January – 31 December), per company licensed by the MGA.</p>			
<p>GUIDANCE</p> <p>The total donations, in Euro, are to be reported, together with the total revenue.</p> <p>In the case of reporting entities holding both a B2C and B2B licence, or reporting entities holding a B2C licence only, the total net revenue should be taken to be the gaming revenue generated through the relevant MGA licence/s. The reported total net revenue must correspond with the total gaming revenue reported in the Compliance Contribution reports covering the relevant reporting period.</p> <p>In the case of reporting entities holding a B2B licence only, the total net revenue should be taken to be the revenue reported through the IPRs covering the relevant reporting period.</p> <p>These figures will be used to compute the percentage of donations as a proportion of the revenue.</p>			
<p>DISCLOSURE</p> <p>Time volunteered, as a proportion of total labour time</p>			✓
<p>QUESTION</p> <p>Time volunteered, as a proportion of total labour hours, during the reporting period (1 January – 31 December), per company licensed by the MGA.</p>			
<p>GUIDANCE</p> <p>The total time volunteered, combined for the whole year is to be reported. The annual total labour hours, for all employees, combined for the whole year, will be derived from SOC13.</p>			
<p>DISCLOSURE</p> <p>Description of support given to Responsible Gaming initiatives (such as funding of RG research, support to non-profit organisations and RG groups, gambling addiction family support groups, etc.) as required by Article 34(5) of the Gaming Authorisations and Compliance Directive relating to use of funds coming from inactive accounts</p>	✓ (B2C only)	✓ (B2C only)	
<p>QUESTION</p> <p>Provide a description of the support given to Responsible Gaming initiatives (such as funding of RG research, support to non-profit organisations and RG groups, gambling addiction family support groups, etc.) as required by Article 34(5) of the <u>Gaming Authorisations and Compliance Directive (Directive 3 of</u></p>			

ESG Disclosures	Tier 1	Tier 2	Optional
<p><u>2018</u>) relating to the use of funds coming from inactive accounts, during the reporting period (1 January - 31 December), per company licensed by the MGA.</p>			
<p>GUIDANCE A detailed, text-based description of the support given is to be provided.</p>			
<p>DISCLOSURE Description of support given to Responsible Gaming initiatives beyond what is required by Article 34(5) of the Gaming Authorisations and Compliance Directive relating to the use of funds coming from inactive accounts</p>			✓
<p>QUESTION Provide a description of the support given to Responsible Gaming initiatives beyond what is required by Article 34(5) of the Gaming Authorisations and Compliance Directive (Directive 3 of 2018) relating to the use of funds coming from inactive accounts, during the reporting period (1 January - 31 December), per company licensed by the MGA.</p>			
<p>GUIDANCE A detailed, text-based description of the support given is to be provided.</p>			

3.2 Governance Disclosures

3.2.1 Governance

ESG Disclosures	Tier 1	Tier 2	Optional
GOV12: Regulatory Compliance			
DISCLOSURE Material penalties imposed at Group level of the reporting entity (number and monetary value)	✓	✓	
QUESTION Material penalties imposed at Group level, during the reporting period (1 January – 31 December), per company licensed by the MGA.			
GUIDANCE Information on the total number of material penalties (quantity) is to be provided. Additionally, the total value of these penalties, in Euro, is to be provided. The number and value of material penalties should include all administrative penalties imposed at Group level, not just those imposed by the MGA.			
GOV14: Cybersecurity			
DISCLOSURE Confirmation that the reporting entity has an Information Security Policy	✓	✓	
QUESTION Did the reporting entity have an Information Security Policy, during the reporting period (1 January – 31 December)?			
GUIDANCE A Yes/No answer is expected, in relation to whether the reporting entity has an Information Security Policy.			
DISCLOSURE Confirmation that the reporting entity has a Cybersecurity certification (ISO 27001:2022, SOC2 or NIST CSF)			✓
QUESTION Did the reporting entity have a Cybersecurity certification (ISO 27001:2022, SOC2, or NIST CSF), during the reporting period (1 January – 31 December)? If 'Yes,' provide the name of the certification.			

ESG Disclosures	Tier 1	Tier 2	Optional
<p>GUIDANCE</p>			
<p>A Yes/No answer is expected, in relation to whether the reporting entity has a Cybersecurity certification.</p> <p>If the reporting entity has obtained a Cybersecurity certification and answers 'yes', the name of the certification is to be provided. Examples of Cybersecurity certifications are:</p> <ul style="list-style-type: none"> • <u>ISO 27001:2022</u> • <u>SOC2</u> • <u>NIST CFS</u> 			
<p>GOV16: Integrating Risk and Opportunity in the Business Model</p>			
<p>DISCLOSURE</p> <p>Confirmation that the reporting entity has documented the principal ESG risks and opportunities identified in the business's operations and its value chain, and how these risks and opportunities are integrated in the business model</p>			✓
<p>QUESTION</p> <p>Did the reporting entity document the principal ESG risks and opportunities identified in the business's operations and its value chain, and how these risks and opportunities are integrated in the business model during the reporting period (1 January – 31 December)?</p>			
<p>GUIDANCE</p> <p>A Yes/No answer is expected, in relation to whether the reporting entity has documented the principal ESG risks and opportunities identified in the business's operations and its value chain, and how these risks and opportunities are integrated in the business model.</p> <p>It is to be noted that both elements, i.e. the identification of the principal ESG risks and opportunities of the business's operations and its value chains <u>and</u> the assessment as to how such risks and opportunities are integrated in the business model of the reporting entity, must have been documented, to enable the reporting entity to answer 'yes' to this question.</p>			
<p>GOV17: Diverse Governance Structure and Composition</p>			
<p>DISCLOSURE</p> <p>Number of board members, split by gender</p>	✓	✓	
<p>QUESTION</p> <p>Number of board members during the reporting period (1 January – 31 December), per company licensed by the MGA, split by gender.</p>			

ESG Disclosures	Tier 1	Tier 2	Optional
<p>GUIDANCE</p> <p>In this question, information on the number of board members at the end of the year, split by gender (Male, Female, Gender X), is to be reported.</p>			
<p>DISCLOSURE</p> <p>Director average age</p>	✓	✓	
<p>QUESTION</p> <p>Director average age, during the reporting period (1 January – 31 December), per company licensed by the MGA.</p>			
<p>GUIDANCE</p> <p>In this question, reporting entities are required to report the total age of all directors combined and the number of directors should be equal to the number of board members.</p>			
<p>DISCLOSURE</p> <p>Number of independent directors, split by gender</p>			✓
<p>QUESTION</p> <p>Number of independent directors during the reporting period (1 January – 31 December), per company licensed by the MGA, split by gender.</p>			
<p>GUIDANCE</p> <p>In this question, information on the number of independent directors at the end of the year, split by gender (Male, Female, Gender X), is to be reported. To this end, the number of independent directors is to be less than or equal to the total number of directors.</p>			
<p>GOV9: Sustainability Skills in Administrative, Management and Supervisory Bodies</p>			
<p>DISCLOSURE</p> <p>Hours of training received by the Board on ESG in the reporting period</p>		✓	
<p>QUESTION</p> <p>Total number of training hours received by the board members on ESG, during the reporting period (1 January – 31 December), per company licensed by the MGA.</p>			
<p>GUIDANCE</p> <p>In this question, the total number of training hours, combined for the whole year, and for each board member, is to be provided.</p>			
<p>DISCLOSURE</p> <p>The identity of the body (such as an ESG Committee or similar), or individual within a body, responsible for oversight of ESG</p>		✓	

ESG Disclosures	Tier 1	Tier 2	Optional
<p>QUESTION</p> <p>List the body (such as an ESG Committee or similar), or individual within a body, responsible for oversight of ESG, during the reporting period (1 January – 31 December), per company licensed by the MGA.</p>			
<p>GUIDANCE</p> <p>In this question, a text-based response is to be provided regarding the name of the body responsible for the oversight of ESG. <i>For example: ESG Committee.</i></p>			

3.2.2 Prevention of Corruption & Anti-Bribery

ESG Disclosures	Tier 1	Tier 2	Optional
<p>GOV13: Prevention of Corruption and Anti-Bribery</p>			
<p>DISCLOSURE</p> <p>Confirmation that the reporting entity has an Anti-Bribery and Corruption Policy</p>			
	✓	✓	
<p>QUESTION</p> <p>Did the reporting entity have an Anti-Bribery and Corruption Policy, during the reporting period (1 January – 31 December)?</p>			
<p>GUIDANCE</p> <p>A Yes/No answer is expected, in relation to whether the reporting entity has an Anti-Bribery and Corruption Policy.</p>			
<p>DISCLOSURE</p> <p>Confirmation that the reporting entity has a Whistle-blower Protection Policy</p>			
	✓	✓	
<p>QUESTION</p> <p>Did the reporting entity have a Whistle-blower Protection Policy, during the reporting period (1 January – 31 December)?</p>			
<p>GUIDANCE</p> <p>A Yes/No answer is expected, in relation to whether the reporting entity has a Whistle-blower Protection Policy.</p>			

ESG Disclosures	Tier 1	Tier 2	Optional
<p>DISCLOSURE</p> <p>Confirmation that the reporting entity has AML policies and procedures in line with the applicable Maltese laws and regulations, including PMLA, PMLFTR and IPs, to cater for the identification and verification of players, as well as the identification, escalation, and reporting of unusual or suspicious activities, including investigating material or unusual deposits, withdrawals, and customer accounts where little or no gaming or betting activity takes place</p>	✓ (B2C only)	✓ (B2C only)	
<p>QUESTION</p> <p>Did the reporting entity have AML policies and procedures in line with the applicable Maltese laws and regulations, including PMLA, PMLFTR and IPs, to cater for the identification and verification of players, as well as the identification, escalation, and reporting of unusual or suspicious activities, including investigating material or unusual deposits, withdrawals, and customer accounts where little or no gaming or betting activity takes place, during the reporting period (1 January – 31 December)?</p>			
<p>GUIDANCE</p> <p>A Yes/No answer is expected, in relation to whether the reporting entity had AML policies and procedures in line with the applicable Maltese laws and regulations, including, PMLA (Cap. 373 of the Laws of Malta), PMLFTR (S.L.373.01) and IPs, to cater for the identification and verification of players, as well as the identification, escalation, and reporting of unusual or suspicious activities, including investigating material or unusual deposits, withdrawals, and customer accounts where little or no gaming or betting activity takes place.</p>			
<p>DISCLOSURE</p> <p>Confirmation that the reporting entity has AML policies and procedures to cater for sanctions and adverse media</p>	✓	✓	
<p>QUESTION</p> <p>Did the reporting entity have AML policies and procedures to cater for sanctions and adverse media, during the reporting period (1 January – 31 December)?</p>			
<p>GUIDANCE</p> <p>A Yes/No answer is expected, in relation to whether the reporting entity had AML policies and procedures to cater for sanctions and adverse media (as per the National Interest (Enabling Powers) Act and other guidance notes issued by the Sanctions Monitoring Board).</p>			
<p>DISCLOSURE</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 2022 requirements.</p>	✓ (B2C only)	✓ (B2C only)	

ESG Disclosures	Tier 1	Tier 2	Optional
<ul style="list-style-type: none"> • Frequency of AML / CFT related training attended by any relevant staff; • The percentage of staff within the AML / CFT unit that completed AML / CFT training throughout the prior calendar year, if applicable; • The percentage of staff outside the AML / CFT unit that completed AML / CFT training throughout the prior calendar year, if applicable; • The percentage of board members that received AML / CFT training throughout the prior calendar year. • Indication as to whether the training programme is uniformly applied to all staff equally, or differentiated according to their duties, if applicable; • Where AML / CFT operational tasks are being outsourced, indication as to 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; • Indication as to whether all employees, who are new to their job function, are required to take AML/CFT training within a specified timeframe, and, if yes, which timeframe (if applicable); • Number of hours of AML/CFT related training the MLRO has attended in the prior calendar year 			

N.B. applicable only to the questions within this disclosure:

1. Considering this data is already required by the FIAU in its REQ submissions on the basis of the 'previous calendar year', the reporting entity may choose to report this disclosure in line with the submissions made in the relevant REQ submission, if such is different from that as at the end of the reporting period.
2. Staff shall have the same meaning assigned to it in the [FIAU's REQ 2022 requirements](#) (page 64).
3. Pages 63–66 of the FIAU's REQ 2022 requirements may be referenced for further guidance on the above disclosure and the individual questions below.

QUESTION

Indicate the reporting year for which the following data is being reported.

GUIDANCE

In line with the above guidance, the reporting entity must indicate the reporting period to which the data being reported in terms of this disclosure relates.

QUESTION

How often do any relevant staff of the entity attend AML/CFT related training?

GUIDANCE

The answer should be selected from the following available options: Monthly; Quarterly; Annually; Between 1–3 years; More than 3 years; As needed but at least annually.

ESG Disclosures	Tier 1	Tier 2	Optional
<p>QUESTION</p> <p>Please provide the percentage of staff within the AML/CFT unit that completed AML/CFT training, during the reporting period (1 January – 31 December)?</p>			
<p>GUIDANCE</p> <p>The total number of employees, <u>within</u> the AML/CFT unit, who received AML/CFT training during the year are to be reported. Additionally, the total number of employees <u>within</u> the AML/CFT unit are to be reported. These figures will be used to calculate the percentage of employees within the AML/CFT unit who received AML/CFT training.</p> <p>The number of employees receiving AML/CFT training within the AML/CFT unit should be equal to or less than the total number of employees within the AML/CFT unit.</p> <p><i>For Example:</i> <i>Total number of employees receiving AML/CFT training within the AML/CFT unit – 5.</i> <i>Total number of employees within the AML/CFT unit – 10.</i></p> <p>The 'Not applicable' option is to be selected in instances where staff is not employed by the reporting entity.</p>			
<p>QUESTION</p> <p>Please provide the percentage of staff outside the AML/CFT unit that completed AML/CFT training, during the reporting period (1 January – 31 December).</p>			
<p>GUIDANCE</p> <p>The total number of employees, <u>outside</u> of the AML/CFT unit, who received AML/CFT training during the year are to be reported. Additionally, the total number of employees <u>outside</u> the AML/CFT unit are to be reported. These figures will be used to calculate the percentage of employees outside the AML/CFT unit who received AML/CFT training.</p> <p>The 'Not applicable' option is to be selected in instances where staff is not employed by the reporting entity.</p>			
<p>QUESTION</p> <p>Please provide the percentage of board members/partners that received AML/CFT training, during the reporting period (1 January – 31 December).</p>			
<p>GUIDANCE</p> <p>Information on the total number of board members/partners receiving AML/CFT training, and the total number of board members/partners is to be provided. These figures will be used to calculate the percentage of board members/partners who received AML/CFT training.</p> <p>The number of board members/partners receiving AML/CFT training should be equal to or less than the total number of board members/partners.</p>			

ESG Disclosures	Tier 1	Tier 2	Optional
<p><i>For example:</i> <i>Total number of board members/partners receiving AML/CFT training – 6.</i> <i>Total number of board members/partners – 10.</i></p>			
<p>QUESTION</p> <p>Is the training programme uniformly applied to all staff equally, or is it differentiated according to their duties?</p>			
<p>GUIDANCE</p> <p>The answer should be selected from the following available options: Tailor made; Depending on the duties of the employees; The same for all employees; Not Applicable.</p> <p>The ‘Not applicable’ option is to be selected in instances where staff is not employed by the reporting entity.</p>			
<p>QUESTION</p> <p>Where AML/CFT operational tasks are being outsourced, have the outsourced provider's staff, received training, during the reporting period (1 January – 31 December), in relation to:</p> <ul style="list-style-type: none"> ○ specific Maltese AML/CFT regulations (PMLA, PMLFTR, IPs), ○ AML/CFT policies and procedures relating to the subject person. 			
<p>GUIDANCE</p> <p>The answer should be selected from the following available options: No; Yes; Not Applicable.</p> <p>The ‘Not applicable’ option is to be selected in instances where AML/CFT operational tasks are not being outsourced.</p>			
<p>QUESTION</p> <p>Are all employees, who are new to their job function, required to take AML/CFT training within a specified timeframe?</p>			
<p>GUIDANCE</p> <p>The answer should be selected from the following available options: No; Yes, within 1 month; Yes, within 3 months; Yes, within 6 months; Yes, within 1 year; Not Applicable; Not Available.</p> <p>The ‘Not applicable’ option is to be selected in instances where staff is not employed within the subject person's operations. The ‘Not available’ option is to be selected only in justified cases where the data is not available.</p> <p>For the purpose of this question, “all employees” shall be interpreted as meaning all individuals, being employees and non–employee workers (as defined within this Guidance Note), who are employed to support and execute the business operations linked to the gaming service offered by the reporting entity under the MGA licence.</p>			

ESG Disclosures	Tier 1	Tier 2	Optional
<p>QUESTION</p> <p>How many hours of AML/CFT related training has the MLRO attended, during the reporting period (1 January - 31 December)?</p>			
<p>GUIDANCE</p> <p>The answer should include the total number of hours of AML/CFT-related training, combined for the whole year, that the MLRO attended.</p>			

3.3 Environment Disclosures

ESG Disclosures	Tier 1	Tier 2	Optional
ENV9: Carbon Emissions			
<p>DISCLOSURE</p> <p>The reporting entity can choose <u>either one</u> of the following two options:</p> <ol style="list-style-type: none"> Scope 1 & 2 Emissions, calculated as per the GHG Protocol Input data on: <ul style="list-style-type: none"> Fuel consumption (Transportation) <ul style="list-style-type: none"> <i>Fuel consumed (in litres, by type of fuel)</i> <i>Electricity consumed by electric vehicles (in kWh)</i> Fuel consumption (non-Transportation) <ul style="list-style-type: none"> <i>Fuel consumed (in litres, by use and by type of fuel)</i> Total Electricity Consumption <ul style="list-style-type: none"> <i>Electrical energy generated from RES (e.g.: PVs, micro-wind turbines, etc.) by location</i> <i>Electrical energy consumed (from electricity bill) by location</i> 	<p>✓</p>	<p>✓</p>	
<p>QUESTION</p> <p>Scope 1 & 2 Emissions, during the reporting period (1 January – 31 December), per company licensed by the MGA.</p>			
<p>GUIDANCE</p> <p>In line with the Malta ESG Platform, the following data points will be required to be inputted for the automatic computation of the Scope 1 & 2 Emissions:</p> <ul style="list-style-type: none"> The volume of fuel consumed in Litres for transportation. This includes fuel consumed to operate company vehicles. This is to be divided by type of fuel (Diesel, Petrol, Gasoil, LPG, Other). Only if the fuel consumed is of type ‘Other’, do the conversion rates to energy and kgCO2 need to be provided. The electricity consumed by electric vehicles in kWh. The volume of fuel consumed in Litres for anything other than transportation, i.e. water heating, spatial heating and other purposes, split by type of fuel (LPG, Kerosene, Natural Gas, Diesel/Gasoil and Fuel Oil). The electricity <u>generated</u>, in kWh, from renewable energy sources such as solar panels, micro-wind turbines, etc. The electricity <u>consumed</u>, in kWh, based on the electricity bill. Any additional comments as deemed necessary by the reporting entity for all the above. 			

ESG Disclosures	Tier 1	Tier 2	Optional
<p>DISCLOSURE</p> <p>Scope 3 carbon emissions as per GHG protocol</p>			✓
<p>QUESTION</p> <p>Is the reporting entity able to quantify any of its Gross Scope 3 GHG emissions generated during the reporting period (1 January – 31 December), per company licensed by the MGA, as per the following list of Scope 3 categories?</p>			
<p>GUIDANCE</p> <p>A Yes/No answer is expected for each of the following <u>Scope 3 Categories</u>:</p> <ul style="list-style-type: none"> • Upstream Scope 3 Emissions <ul style="list-style-type: none"> ○ Purchased goods and services ○ Capital goods ○ Fuel- and energy-related activities (not included in scope 1 or scope 2) ○ Upstream transportation and distribution ○ Waste generated in operations ○ Business travel ○ Employee commuting ○ Upstream leased assets • Downstream Scope 3 Emissions <ul style="list-style-type: none"> ○ Downstream transportation and distribution ○ Processing of sold products ○ Use of sold products ○ End-of-life treatment of sold products ○ Downstream leased assets ○ Franchises ○ Investments 			
<p>DISCLOSURE</p> <p>Confirmation that the reporting entity has an Environmental Policy, which includes:</p> <ul style="list-style-type: none"> • GHG emissions targets in line with the goals of the Paris Agreement; • Policies to reduce excessive water usage; and • Policies implemented to manage resource use and waste. 			✓
<p>QUESTION</p> <p>Did the reporting entity have an Environmental Policy, during the reporting period (1 January – 31 December), which includes the below:</p> <ul style="list-style-type: none"> • GHG emissions targets in line with the goals of the Paris Agreement 			

ESG Disclosures	Tier 1	Tier 2	Optional
<ul style="list-style-type: none">• Policies to reduce excessive water usage• Policies implemented to manage resource use and waste			
<p>GUIDANCE</p> <p>A Yes/No answer is expected, in relation to whether the reporting entity has an Environmental Policy covering each of the points described above separately.</p> <p>For example, for GHG emissions targets in line with the goals of the Paris Agreement, reporting entities may refer to the SBTi which provides businesses with a defined roadmap towards reducing emissions in line with the goals of the Paris Agreement.</p>			

4 Frequently Asked Questions (FAQs)

4.1 When is the ESG Disclosure Return Due?

Data covering the reporting period (1 January – 31 December) is due by 31 August of the year following the reporting period; eg. if the reporting period is 1 January – 31 December 2023, then the ESG Disclosure Return is due by 31 August 2024.

4.2 How do I access and submit the ESG Disclosure Return?

The relevant ESG Disclosure Return will be made available to each reporting entity through the Licensee Relationship Management System (LRMS) which can be accessed through <https://portal.mga.org.mt/>. The ESG Disclosure Return made available will relate to the relevant licence/s held by the licensee, i.e. Gaming Service licence holders (B2C licensees), Critical Gaming Supply licence holders (B2B licensees) and licensees holding both a B2C and B2B licence.

The MGA shall only accept ESG Disclosure Returns submitted through LRMS and shall not accept any submissions made via other sources (eg. physical copies, excel files or email).

4.3 Is it obligatory to complete the ESG Disclosure Return?

Participation in the Code is voluntary and it is at the discretion of each licensee to determine whether they have the capacity to start reporting in line with the Code. This notwithstanding, the MGA strongly encourages all licensees to report in line with the Code, to reinforce their commitment to sustainability and continuous improvement of the ESG standing of the remote gaming industry.

4.4 Am I required to fill in a separate ESG Disclosure Return for each company falling under a Corporate Group Licence?

Corporate Group Licence holders must fill in and submit one ESG Disclosure Return covering all group companies falling under the corporate group licence. The data submitted must be aggregated to cover all group companies falling under the corporate group licence.

4.5 Will I receive a confirmation of my submission from the MGA?

The confirmation of submission will be shown through a change in status of the ESG Disclosure Return, which will change to “Submitted” on the LRMS timeline. After submission, the MGA may still require further information that may be deemed necessary to process the submission. The status of the submission will be updated accordingly on the LRMS.

4.6 Who should I contact if I am having trouble filling in or submitting the ESG Disclosure Return?

The Authority may be contacted via email on research.mga@mga.org.mt if any difficulty is encountered.

