

## **Statement of Verification for MGM Resorts International’s Scope 3 Greenhouse Gas Inventory for Calendar Year 2020**

Trinity Consultants (Trinity) has conducted an independent third-party verification of the MGM Resorts International (MGM) greenhouse gas (GHG) inventory for Calendar Year 2020. MGM has prepared a Scope 3 GHG emissions inventory for specific source categories. Trinity was engaged to review supporting evidence and provide assurance to MGM that the activity data, factors and calculations used in developing selected categories of the company’s Scope 3 GHG inventory are accurate, reliable, and of suitable quality to characterize category-specific Scope 3 GHG emissions for the reported year.

### **Organizational and Operational Boundaries**

- Operational Influence
- The Global Facility Portfolio (including hotels, casinos, conference and entertainment venues, administrative offices) reflecting Scope 3 emissions from Category 5 (waste generated in operations) and Category 6 (business travel).

### **GHG Calculation and Reporting Protocols**

- WRI/WBCSD Corporate Value Chain (Scope 3) Accounting and Reporting Standard
- MGM Resorts International GHG Inventory Management Plan
- IPCC AR4 (100-yr) Global Warming Potentials
- U.S. EPA eGRID 2021 (2019 data)
- US EPA Center for Corporate Climate Leadership GHG Emission Factors Hub (2020)

### **GHG Verification Protocol**

- Environmental Resources Trust (ERT) Corporate GHG Verification Guideline (CGVG), Tier II, appropriate for basic reporting and voluntary efforts for which there are no requirements for GHG emissions reduction compliance, suitably adapted

### **Level of Assurance**

- Limited Assurance

### **Data Assertion and Period Covered**

Parameter	Value	Units
Scope 3 (Category 5 – Waste Generated in Operations) GHG Emissions	14,180	Metric Tons CO <sub>2</sub> Equivalent
Scope 3 (Category 6 – Business Travel) GHG Emissions	2,459	Metric Tons CO <sub>2</sub> Equivalent
Period Covered: January 1, 2020, to December 31, 2020		

### **GHG Verification Methodology**

- Interviewed key staff from MGM’s Global Headquarters in Las Vegas, NV, including the Executive Director of Finance – Analysis and Manager - Corporate Sustainability Reporting, who are responsible for compiling facility activity and energy data, and calculating GHG emissions. Our work did not include visits or physical inspections of any of MGM’s operating

facilities, other than interaction with staff located at MGM's Las Vegas, NV headquarters and access to and verification of facility-specific data supporting MGM's reported Scope 3 GHG emissions.

- Reviewed the corporate process for gathering relevant energy and activity data and developing the GHG inventory.
- Ensured that MGM's scope and boundaries reflected in the GHG inventory are fair and accurate.
- Reviewed internal practices for collecting, analyzing, reviewing and compiling activity and energy data for performing Scope 3 GHG calculations.
- Selected and reviewed a sample of input data, factors and calculations for the selected Scope 3 categories consistent with the ERT CGVG, Tier II.
- Confirmed that the GHG calculations and emissions factors used are current and resulted in overall estimates that are accurate, reasonable and without material discrepancies.

### **Assurance Opinion**

Based on Trinity's procedures to verify MGM's Scope 3 indirect GHG emissions (Category 5 - Waste Generated in Operations, Category 6 - Business Travel) for Calendar Year 2020, no material discrepancies were identified that would indicate that the activity and energy data, emissions calculations, and equations supporting the company's Scope 3 GHG emissions are not represented fairly in accordance with WRI/WBCSD GHG Protocols.

Trinity has concluded that MGM has implemented sufficient systems and controls for the collection and analysis of activity data used to determine the selected categories Scope 3 GHG emissions.

### **Professional Competence, Due Diligence and Impartiality**

Trinity Consultants is an international consultancy with more than 45 years of experience developing, reviewing, and providing assurance on emission inventories of all types – including GHG inventories. Professional competence, due diligence and impartiality were exercised via:

- **Independence** – Trinity's Verification Team members did not participate in development of MGM's Scope 3 GHG inventory. The Team maintained objectivity throughout the GHG assurance process and made determinations based on objective evidence gathered and generated during the evaluation.
- **Ethical Conduct** – The Verification Team demonstrated discretion and observed appropriate confidentiality procedures throughout the GHG assurance process.
- **Fair Presentation** – The findings and conclusions presented in this report are presented truthfully and accurately. No significant obstacles were encountered in executing the Scope 3 GHG verification for the selected categories.
- **Due Professional Care** – The Verification Team members possess more than 30 years of collective experience in developing and reviewing GHG inventories. Due professional care and judgment were exercised in conducting the GHG inventory assurance.

Trinity consents to the release of this verification statement by MGM to CDP in order to satisfy the terms of CDP disclosure requirements, but without accepting or assuming any responsibility or liability on our part to CDP or to any other party who may have access to this letter or our assurance report.

Trinity has prepared a separate report to MGM management detailing the scope of our GHG verification activity and confirming the verification opinion expressed above.

A handwritten signature in black ink, appearing to read "Rich Pandullo". The signature is written in a cursive, flowing style.

**Rich Pandullo, MEM, Certified EMS Lead Auditor**  
Director – Sustainability & Environmental Management  
Trinity Consultants, Inc. / Dallas, TX  
[www.trinityconsultants.com](http://www.trinityconsultants.com)  
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