

F0. Introduction

F0.1

(F0.1) Give a general description of and introduction to your organization.

MGM Resorts International (NYSE: MGM) is an S&P 500® global entertainment company with national and international locations featuring best-in-class hotels and casinos, state-of-the-art meetings and conference spaces, incredible live and theatrical entertainment experiences, and an extensive array of restaurant, nightlife and retail offerings. MGM Resorts creates immersive, iconic experiences through its suite of Las Vegas-inspired brands. The MGM Resorts portfolio encompasses 33 unique hotel and gaming destinations globally, including some of the most recognizable resort brands in the industry. The Company's 50/50 venture, BetMGM, LLC, offers U.S. sports betting and online gaming through market-leading brands, including BetMGM and partypoker. The Company is currently pursuing targeted expansion in Asia through the integrated resort opportunity in Japan. Through its "Focused on What Matters: Embracing Humanity and Protecting the Planet" [philosophy](#), MGM Resorts commits to creating a more sustainable future, while striving to make a bigger difference in the lives of its employees, guests, and in the communities where it operates. For more information, please visit us at www.mgmresorts.com. Please also connect with us @MGMResortsIntl on [Twitter](#) as well as [Facebook](#) and [Instagram](#).

Forests-related commodities are relevant for our company, primarily through our food and beverage business activities. MGM Resorts is one of the world's largest non-chain, multi-concept operators of restaurants, and we have a very substantial banquets and conventions business. As such, our business is highly reliant on agricultural commodities, including forests-related commodities such as cattle products and coffee. We have a long-standing commitment to sustainable food where it is a significant focus of our environmental sustainability program. Relatedly, we have publicly committed to reduce the impact of the food we serve by endorsing the World Resource Institutes' Coolfood pledge: a commitment to reducing food-related emissions by 25% by 2030. Additionally, We also recognize our reliance on forests-related commodities as raw materials embedded in the operating supplies we leverage to conduct our business, including disposable cups, tissue and toilet paper, office paper and paper packaging.

Forward-Looking Statements

Statements in this report that are not historical facts are "forward looking" statements within the meaning of the safe harbor under the Private Securities Litigation Reform Act of 1995 and other related laws. Such statements involve risks and/or uncertainties, including as described in the Company's public filings with the U.S. Securities and Exchange Commission (the "SEC").

MGM Resorts International (the "Company") has based these forward-looking statements on management's current expectations and assumptions, not historical facts. Examples of these statements include, but are not limited to, the Company's expectations regarding its Environmental, Social, and Governance ("ESG") initiatives and the Company's ability to achieve its ESG goals. Among the important factors that could cause actual results to differ materially from those indicated in such forward-looking statements include the continued impact of the COVID-19 pandemic on the Company's business, effects of economic conditions and market conditions, including elevated levels of inflation, in the markets in which the Company operates and competition with other destination travel locations throughout the United States and the world, the design, timing and costs of expansion projects, risks relating to international operations, permits, licenses, financings, approvals and other contingencies in connection with growth in new or existing jurisdictions, risks relating to cybersecurity and additional risks and uncertainties described in the Company's annual report on Form 10-K, quarterly reports on Form 10-Q and current reports on Form 8-K reports (including all amendments to those reports).

In providing forward-looking statements, the Company is not undertaking any duty or obligation to update these statements publicly as a result of new information, future events, or otherwise, except as required by law. If the Company updates one or more forward-looking statements, no inference should be drawn that it will make additional updates with respect to those other forward-looking statements.

F0.2

(F0.2) State the start and end date of the year for which you are reporting data.

	Start Date	End Date
Reporting year	January 1 2022	December 31 2022

F0.3

(F0.3) Select the currency used for all financial information disclosed throughout your response.

USD

F0.4

(F0.4) Select the forest risk commodity(ies) that you are, or are not, disclosing on (including any that are sources for your processed ingredients or manufactured

goods); and for each select the stages of the supply chain that best represents your organization's area of operation.

Timber products

Commodity disclosure

Not disclosing

Stage of the value chain

Retailing

Are you disclosing information on embedded commodities?

<Not Applicable>

Explanation if not disclosing

Timber products, particularly paper, represent less than one percent of MGM Resorts' overall procurement spend. Due to the relatively minimal expenditure on paper, we are not currently disclosing specific information about this commodity. Instead, we prioritize our focus on cattle products, which hold more strategic importance for us. However, it's essential to mention that we actively participate in reforestation efforts in collaboration with selected vendors of paper products. Since 2018, we have successfully planted over 41,000 trees as a result of our paper consumption.

Palm oil

Commodity disclosure

Not disclosing

Stage of the value chain

Retailing

Are you disclosing information on embedded commodities?

<Not Applicable>

Explanation if not disclosing

While MGM Resorts recognizes that palm oil exists as an embedded commodity in some of our purchased goods, namely baked goods, it is not feasible for us to collect complete purchasing information related to the presence of palm oil in purchased products or traceability to the source. As part of our approach to sustainable procurement, we aim to increase the awareness of the impact of sourcing forests-related commodities on ecosystems among our suppliers.

Cattle products

Commodity disclosure

Disclosing

Stage of the value chain

Retailing

Are you disclosing information on embedded commodities?

No, but we do have embedded commodities

Explanation if not disclosing

<Not Applicable>

Soy

Commodity disclosure

Not disclosing

Stage of the value chain

Retailing

Are you disclosing information on embedded commodities?

<Not Applicable>

Explanation if not disclosing

While MGM Resorts recognizes that soy exists as an embedded commodity in some of our purchased goods, namely tofu and soy based beverages, or as a livestock feed in our meat and dairy supply chain, it is not feasible for us to collect complete purchasing information related to its presence in purchased products or use in our upstream supply chain. As part of our approach to sustainable procurement, we aim to increase the awareness of the impact of sourcing forests-related commodities on ecosystems among our suppliers.

Other - Rubber

Commodity disclosure

This commodity is not produced, sourced or used by our organization

Stage of the value chain

<Not Applicable>

Are you disclosing information on embedded commodities?

<Not Applicable>

Explanation if not disclosing

<Not Applicable>

Other - Cocoa

Commodity disclosure

Not disclosing

Stage of the value chain

Retailing

Are you disclosing information on embedded commodities?

<Not Applicable>

Explanation if not disclosing

While MGM Resorts recognizes that cocoa exists as an embedded commodity in some of our purchased goods, namely chocolate products, it is not feasible for us to collect complete purchasing information related to the presence or use of coca in purchased products. As part of our approach to sustainable procurement, we aim to increase the awareness of the impact of sourcing forests-related commodities on ecosystems among our suppliers.

Other - Coffee

Commodity disclosure

Not disclosing

Stage of the value chain

Retailing

Are you disclosing information on embedded commodities?

<Not Applicable>

Explanation if not disclosing

F0.5

(F0.5) Select the option that describes the reporting boundary for which forests-related impacts on your business are being reported

Operational control

F0.6

(F0.6) Select the countries/areas in which you operate.

China, Macao Special Administrative Region
United States of America

F0.7

(F0.7) Are there any parts of your direct operations or supply chain that are not included in your disclosure?

No

F0.8

(F0.8) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.?)

Indicate whether you are able to provide a unique identifier for your organization	Provide your unique identifier
Yes, a CUSIP code	552953101
Yes, a Ticker Symbol	MGM

F1. Current state

F1.1

(F1.1) How does your organization produce, use or sell your disclosed commodity(ies)?

Cattle products

Activity

Retailing/onward sale of commodity or product containing commodity

Form of commodity

Beef

Source

Contracted suppliers (manufacturers)

Country/Area of origin

Australia

Japan

United States of America

% of procurement spend

1-5%

Comment

In 2022, approximately 75% of beef spend at MGM Resorts was for our Las Vegas Strip Resorts. In Las Vegas, our primary beef vendor - Freedom Meats - sources from farms in the United States, primarily from the Midwest region and Southern California. At several of our regional properties in the United States, the primary vendor - Halperns - sources from farms in the United States and Australia. The remainder of our regional properties have sourcing relationships with local purveyors of beef products, sourced primarily from family-owned farms. Our properties in Macau have a very small food and beverage footprint.

F1.2

(F1.2) Indicate the percentage of your organization's revenue that was dependent on your disclosed forest risk commodity(ies) in the reporting year.

	% of revenue dependent on commodity	Comment
Timber products	<Not Applicable>	<Not Applicable>
Palm oil	<Not Applicable>	<Not Applicable>
Cattle products	<1%	Beef is one of our primary commodities for our food and beverage functions; however, revenues associated with the sale of beef is embodied in our overall food and beverage revenues. In 2022, our enterprise net revenues from food and beverage were approximately \$2.6 billion.
Soy	<Not Applicable>	<Not Applicable>
Other - Rubber	<Not Applicable>	<Not Applicable>
Other - Cocoa	<Not Applicable>	<Not Applicable>
Other - Coffee	<Not Applicable>	<Not Applicable>

F1.5

(F1.5) Does your organization collect production and/or consumption data for your disclosed commodity(ies)?

	Data availability/Disclosure
Timber products	<Not Applicable>
Palm oil	<Not Applicable>
Cattle products	Consumption data available, disclosing
Soy	<Not Applicable>
Other - Rubber	<Not Applicable>
Other - Cocoa	<Not Applicable>
Other - Coffee	<Not Applicable>

F1.5a

(F1.5a) Disclose your production and/or consumption figure, and the percentage of commodity volumes verified as deforestation- and/or conversion-free.

Forest risk commodity

Cattle products

Data type

Consumption data

Commodity production/ consumption volume

6141052

Metric for commodity production/ consumption volume

Other, please specify (lbs)

Data coverage

Full commodity production/consumption

Have any of your reported commodity volumes been verified as deforestation- and/or conversion-free?

No, but we are planning to verify volumes as deforestation- and/or conversion-free in the next two years

% of reported volume verified as deforestation- and/or conversion-free

<Not Applicable>

Please explain

In 2022, MGM Resorts purchased over 6.1 million pounds of beef. Approximately, 75% of consumed beef at our company is at our Las Vegas Strip Resorts and the remainder is consumed at our regional properties in the United States. The vast majority of beef consumption at MGM Resorts is in the United States, where 29 of our properties are located.

F1.5c

(F1.5c) For your disclosed commodity(ies), indicate the percentage of the production/consumption volume sourced by national and/or sub-national jurisdiction of origin.

Forest risk commodity

Cattle products

Country/Area of origin

Any other countries/areas

State or equivalent jurisdiction

<Not Applicable>

% of total production/consumption volume

100

Please explain

In 2022, approximately 75% of beef spend at MGM Resorts was for our Las Vegas Strip Resorts. In Las Vegas, our primary beef vendor - Freedom Meats - sources from farms in the United States, primarily from the Midwest region. and Southern California. At several of our regional properties in the United States, the primary vendor - Halperns - sources from farms in the United States. Our regional properties have sourcing relationships with local purveyors of beef products, sourced primarily from family-owned farms. Our properties in Macau have a very small food and beverage footprint.

Forest risk commodity

Cattle products

Country/Area of origin

Australia

State or equivalent jurisdiction

Don't know

% of total production/consumption volume

0.1

Please explain

A small amount of our Wagyu beef consumption is sourced from Australia, however we have not determined the exact quantity.

F1.6

(F1.6) Has your organization experienced any detrimental forests-related impacts?

No

F1.7

(F1.7) Indicate whether you have assessed the deforestation or conversion footprint for your disclosed commodities over the past 5 years, or since a specified cutoff date, and provide details.

Forest risk commodity

Cattle products

Have you monitored or estimated your deforestation/conversion footprint?

No, but we plan to monitor or estimate our deforestation/conversion footprint in the next two years

Coverage

<Not Applicable>

Reporting deforestation/conversion since a specified cutoff date or during the last five years?

<Not Applicable>

Known or estimated deforestation/ conversion footprint (hectares)

<Not Applicable>

Describe methods and data sources used to monitor or estimate deforestation/ conversion footprint

<Not Applicable>

F2. Procedures

F2.1

(F2.1) Does your organization undertake a forests-related risk assessment?

No, forests-related risks are not assessed

F2.1b

(F2.1b) Why does your organization not undertake a forests-related risk assessment?

Cattle products

Primary reason

We are planning to introduce a risk assessment process in the next two years

Please explain

While forests-related risks were not identified as a material ESG issue in our most recent materiality assessment , we recognize the growing importance to identify and assess the significance of these risks for our company and our impact on forests. In 2023 and 2024, we intend to conduct a corporate biodiversity risk assessment that covers forests-related risks.

F2.2

(F2.2) For each of your disclosed commodity(ies), has your organization mapped its value chains?

	Value chain mapping	Primary reason for not mapping your value chain	Explain why your organization does not map its value chain and outline any plans to introduce it
Timber products	<Not Applicable>	<Not Applicable>	<Not Applicable>
Palm oil	<Not Applicable>	<Not Applicable>	<Not Applicable>
Cattle products	Yes, we have mapped the entire value chain	<Not Applicable>	<Not Applicable>
Soy	<Not Applicable>	<Not Applicable>	<Not Applicable>
Other - Rubber	<Not Applicable>	<Not Applicable>	<Not Applicable>
Other - Cocoa	<Not Applicable>	<Not Applicable>	<Not Applicable>
Other - Coffee	<Not Applicable>	<Not Applicable>	<Not Applicable>

F2.2a

(F2.2a) Provide details of your organization’s value chain mapping for its disclosed commodity(ies).

Forest risk commodity

Cattle products

Scope of value chain mapping

Tier 1 suppliers

Tier 2 suppliers

% of total suppliers covered within selected tier(s)

100

Description of mapping process and coverage

MGM Resorts Social Impact & Sustainability Center of Excellence has engaged with strategic food sourcing managers and our primary beef supplier - Freedom Meats - to identify the location of the farms where the beef we procure are reared and processed. In 2022, the sources of origin of our beef purchases for our Las Vegas Strip Resorts (accounting for approximately 75%) were in the United States, primarily from the Midwest region and Southern California. At several of our regional properties in the United States, the primary vendor - Halperns - sources from farms in the United States and Australia. The remainder of our regional properties have sourcing relationships with local purveyors of beef products, sourced primarily from family-owned farms in the United States. Our properties in Macau have a very small food and beverage footprint.

Your own production and primary processing sites: attach a list of facility names and locations (optional)

Your suppliers’ production and primary processing sites: attach a list of names and locations (optional)

Freedom Meats_Sustainability Information.pdf

F2.3

(F2.3) Do you use a classification system to determine risk of deforestation and/or conversion of other ecosystems for your sourcing areas, and if yes, what methodology is used, and what is the classification used for?

	Use of a classification system to determine deforestation and/or conversion risk of sourcing areas	Methodology used for classifying levels of risk	Use of risk classification	Attachment indicating risk classification for each sourcing area (optional)
1	No, but we plan to in the next two years	<Not Applicable>	<Not Applicable>	<Not Applicable>

F3. Risks and opportunities

F3.1

(F3.1) Have you identified any inherent forests-related risks with the potential to have a substantive financial or strategic impact on your business?

	Risk identified?
Timber products	<Not Applicable>
Palm oil	<Not Applicable>
Cattle products	Yes
Soy	<Not Applicable>
Other - Rubber	<Not Applicable>
Other - Cocoa	<Not Applicable>
Other - Coffee	<Not Applicable>

F3.1a

(F3.1a) How does your organization define substantive financial or strategic impact on your business?

We define substantive financial or strategic impact to be related to risks that most directly threaten the achievement of the Company’s most important long-term strategic objectives:

1. Strong People and Culture
2. Customer-Centric Model
3. Operational Excellence
4. Disciplined Capital Allocation to Maximize Shareholder Value
5. Gaming Entertainment

Regarding forests, risks across the value chain that could affect our ability to provide our products and experiences at a high level of service impact our long-term strategic goals focused on customers and operational excellence.

The impact thresholds for forest-related risks align with those previously defined for carbon and water. More specifically, a modest (low) financial impact is defined as a potential impact with a net present value of less than \$1.0M. A substantive (medium) financial impact is defined as any potential forest-related impact with a net present value between \$1.0M and \$10.0M. A severe (high) financial impact is defined as any potential forest-related impact with a net present value of \$10.0M or greater.

F3.1b

(F3.1b) For your disclosed forest risk commodity(ies), provide details of risks identified with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.

Forest risk commodity

Cattle products

Type of risk

Chronic physical

Geographical scale

Global

Where in your value chain does the risk driver occur?

Supply chain

Primary risk driver

Changes in precipitation patterns and types (rain, hail, snow/ice)

Primary potential impact

Increased operating costs

Company-specific description

MGM Resorts is one of the world's largest non-chain, multi-concept operators of restaurants including 18 steakhouses throughout the US such as PRIME at Bellagio and Craftsteak at MGM Grand. In addition to these steakhouses, the majority of our restaurants serve beef on their menus or as embodied ingredients in other menu items.

Changes in precipitation patterns and types could negatively impact both cattle feed production and cattle farming by reducing available water supplies. These impacts will be particularly acute in growing areas already experiencing drought conditions. As adverse conditions linked to changes in precipitation and water scarcity affect yields for both cattle feed and beef, prices will likely rise and potentially have a substantive financial impact on MGM Resorts' annual beef spend of more than \$200 million.

Timeframe

1-3 years

Magnitude of potential impact

Medium-low

Likelihood

Unlikely

Are you able to provide a potential financial impact figure?

Yes, a single figure estimate

Potential financial impact (currency)

6000000

Potential financial impact figure - minimum (currency)

<Not Applicable>

Potential financial impact figure - maximum (currency)

<Not Applicable>

Explanation of financial impact

Since the majority of our beef comes from the U.S. Midwest a potential risk that could affect beef prices is changes in precipitation patterns, temperature and growing conditions that affect crop productions for feedstock such as corn and hay. According the USDA, "very low hay supplies may not be sufficient to offset poor pastures to sustain herds this summer [2023] and allow producers to retain breeding stock to rebuild their herds. As a result, the culling of beef cows continues at a relatively high rate." While this temporarily increased the beef supply, beef production is expected to decline 8% in 2024. Prices are expected to rise 3% in 2024, a potential increase of \$6 million in MGM's beef spend. We are in the early stages of developing a strategy to reduce the carbon impact of our beef supply while also mitigating potential price shocks to the beef we purchase.

Primary response to risk

Other, please specify (Increase supplier diversification)

Description of response

Considering beef procurement from farms in other regions than the U.S Midwest

Cost of response

0

Explanation of cost of response

Cost of response not quantified at corporate level

F3.2

(F3.2) Have you identified any forests-related opportunities with the potential to have a substantive financial or strategic impact on your business?

	Have you identified opportunities?
Timber products	<Not Applicable>
Palm oil	<Not Applicable>
Cattle products	Yes
Soy	<Not Applicable>
Other - Rubber	<Not Applicable>
Other - Cocoa	<Not Applicable>
Other - Coffee	<Not Applicable>

F3.2a

(F3.2a) For your selected forest risk commodity(ies), provide details of the identified opportunities with the potential to have a substantive financial or strategic impact on your business.

Forest risk commodity

Cattle products

Type of opportunity

Markets

Where in your value chain does the opportunity occur?

Direct operation

Primary forests-related opportunity

Increased brand value

Company-specific description

Given our endorsement of the World Resource Institute's Coolfood Pledge, and setting a food-related emission reduction target (to reduce the emissions of the food we serve by 25% by 2030 from a 2019 base year), we expect to increase our brand value with our customers, namely our corporate convention clients such as Microsoft, Cisco, and AWS, who are increasingly interested in sustainable food options as part of their own evolving sustainability programs.

Estimated timeframe for realization

>6 years

Magnitude of potential impact

Low

Likelihood

More likely than not

Are you able to provide a potential financial impact figure?

No, we do not have this figure

Potential financial impact figure (currency)

<Not Applicable>

Potential financial impact figure – minimum (currency)

<Not Applicable>

Potential financial impact figure – maximum (currency)

<Not Applicable>

Explanation of financial impact figure

The impact has not been quantified financially.

Cost to realize opportunity

0

Strategy to realize opportunity

MGM Resorts is currently developing a sustainable food strategy and implementation plan to fulfill our Coolfood pledge. This is a multi-step process across multiple departments including Food & Beverage, Global Procurement, Event Sales, and Sustainability, among others. To date we have conducted and a baselining exercise and communicated the results with stakeholders. Led by the Sustainability team, MGM is exploring how to leverage our extensive value chain in parallel with encouraging behavioral changes in customers (e.g., opting for more plant-based meal options).

F4. Governance

F4.1

(F4.1) Is there board-level oversight of forests-related issues within your organization?

Yes

F4.1a

(F4.1a) Identify the position(s) of the individual(s) (do not include any names) on the board with responsibility for forests-related issues.

Position of individual or committee	Responsibilities for forest-related issues
Board-level committee	At MGM Resorts, environmental and social risks and opportunities are managed at the highest levels of our Company with our Board Corporate Social Responsibility & Sustainability (CSR&S) Committee.

F4.1b

(F4.1b) Provide further details on the board’s oversight of forests-related issues.

	Frequency that forests-related issues are a scheduled agenda item	Governance mechanisms into which forests-related issues are integrated	Please explain
Row 1	Sporadic - as important matters arise	Reviewing and guiding strategy	The CSR&S committee reviews and guides MGM’s overall environmental and social strategy, which includes forests-related risks. Our Chief People, Inclusion, and Sustainability Officer and internal subject matter experts report to the committee as important issues arise regarding any forests-related issues, such as the decision to report our forests-related impacts as part of the 2023 CDP Forests questionnaire. The committee is kept informed on biodiversity and forest-related issues, particularly how these topics are shaping ratings and assessments across the ESG ecosystem such as MSCI and S&P’s Corporate Sustainability Assessment.

F4.1d

(F4.1d) Does your organization have at least one board member with competence on forests-related issues?

Row 1

Board member(s) have competence on forests-related issues

Not assessed

Criteria used to assess competence on forests-related issues

<Not Applicable>

Primary reason for no board-level competence on forests-related issues

<Not Applicable>

Explain why your organization does not have at least one board member with competence on forests-related issues and any plans to address board-level competence in the future

<Not Applicable>

F4.2

(F4.2) Provide the highest management-level position(s) or committee(s) with responsibility for forests-related issues (do not include the names of individuals).

Name of the position(s) and/or committee(s)	Forests-related responsibilities of this position	Frequency of reporting to the board on forests-related issues	Please explain
Chief Executive Officer (CEO)	Managing forests-related risks and opportunities	As important matters arise	Our CEO and President oversees ESG related matters on behalf of management. They also act as a liaison between the CSR&S Committee and senior management.

F4.3

(F4.3) Do you provide incentives to C-suite employees or board members for the management of forests-related issues?

	Provide incentives for management of forests-related issues	Comment
Row 1	No, and we do not plan to introduce them in the next two years	The MGM Resorts Board of Directors Compensation Committee has historically considered the CEO and named executive officers’ participation in ESG initiatives in determining whether to increase, reduce or eliminate their annual bonuses. The Company’s ESG initiatives include goals related to climate change and water management; however, we have not determined forests-related risks to be a material topic for our company and therefore have not set quantitative targets (and linked to executive compensation)

F4.4

(F4.4) Did your organization include information about its response to forests-related risks in its most recent mainstream financial report?

No, and we have no plans to do so

F4.5

(F4.5) Does your organization have a policy that includes forests-related issues?

Yes, we have a documented forests policy that is publicly available

F4.5a

(F4.5a) Select the options to describe the scope and content of your policy.

Row 1

Scope

Company-wide

Commodity coverage

General forests policy covering all commodities

Content

Description of business dependency on forests

Document attachment

mgm-corporate-csr-environmental-policy.pdf

Please explain

MGM Resorts Environmental Policy, which is aligned with the UN Sustainable Development Goals, expresses our commitment to reduce the environmental impact of our company and directly support our commitment to continuous improvement. Our policy covers our global operations and five main focus areas in our Environmental Management System: Climate, Energy, Water, Materials, and Engagement. For Materials, we align with Goal #12 Sustainable Consumption and Production. Forests-related risks are covered by our Materials focus area which expresses the following: From materials we choose for our new developments, to products we buy for our resorts, we know each purchase has an environmental impact. These choices also drive what we send to or divert from landfills. We are committed to increasing environmentally preferable purchasing in priority categories, accelerating materials recycling, and further exploring the use of circular economy principles. In addition, we will embed environmental criteria into our Global Procurement Policy, and engage vendors on environmental matters.

F4.6

(F4.6) Has your organization made a public commitment to reduce or remove deforestation and/or forest degradation from its direct operations and/or supply chain?

Forest risk commodity	Public commitments made
	No
Cattle products	Yes
	No

F4.6a

(F4.6a) Has your organization endorsed any of the following initiatives as part of its public commitment to reduce or remove deforestation and/or forest degradation?

Other, please specify (The Coolfood Pledge (World Resources Institute))

F4.6b

(F4.6b) Provide details on your public commitment(s), including the description of specific criteria, coverage, and actions.

Forest risk commodity

Cattle products

Criteria

Other, please specify (Food-related Emissions Reduction)

Operational coverage

Supply chain

% of total production/ consumption covered by commitment

100%

Cutoff date

No cutoff date

Forest risk countries/areas that the cutoff date applies to

Applied globally

Reason for selecting cutoff date

Specific to commitment

Commitment target date

2021-25

Please explain

Recognizing the connection between biodiversity loss and food, MGM Resorts aims in part to reduce its impact on biodiversity by fulfilling our Coolfood Pledge – a collective commitment to reduce food-related emissions by 25% by 2030. Included in this goal are greenhouse gas (GHG) emissions from activities in our agricultural supply chain, such as soil fertilization from the production of food. This goal also covers the carbon opportunity costs of agricultural land use, including the total historical carbon losses from plants and soils on lands used to produce the sourced food. To achieve this goal, we are placing a particular emphasis on beef and other ruminant meats.

F5. Business strategy

F5.1

(F5.1) Are forests-related issues integrated into any aspects of your long-term strategic business plan, and if so how?

	Are forests-related issues integrated?	Long-term time horizon (years)	Please explain
Long-term business objectives	No, forests-related related issues were reviewed but not considered as strategically relevant/significant	5-10	In 2019/20, MGM Resorts conducted a materiality assessment to obtain internal and external stakeholder input on priority ESG issues. The findings from the assessment, completed in Q1 2020 helped us refine and augment our strategy and triggered a significant increase in the scope and scale of metrics disclosed in our Social Impact & Sustainability Reports. Forests-related issues were not considered material issues; however, we intend to update this assessment in 2023.
Strategy for long-term objectives	No, forests-related related issues were reviewed but not considered as strategically relevant/significant	5-10	In 2019/20, MGM Resorts conducted a materiality assessment to obtain internal and external stakeholder input on priority ESG issues. The findings from the assessment, completed in Q1 2020 helped us refine and augment our strategy and triggered a significant increase in the scope and scale of metrics disclosed in our Social Impact & Sustainability Reports. Forests-related issues were not considered material issues; however, we intend to update this assessment in 2023.
Financial planning	No, forests-related related issues were reviewed but not considered as strategically relevant/significant	5-10	In 2019/20, MGM Resorts conducted a materiality assessment to obtain internal and external stakeholder input on priority ESG issues. The findings from the assessment, completed in Q1 2020 helped us refine and augment our strategy and triggered a significant increase in the scope and scale of metrics disclosed in our Social Impact & Sustainability Reports. Forests-related issues were not considered material issues; however, we intend to update this assessment in 2023.

F6. Implementation

F6.1

(F6.1) Did you have any forests-related timebound and quantifiable targets that were active during the reporting year?

Yes

F6.1a

(F6.1a) Provide details of your forests-related timebound and quantifiable target(s) and progress made.

Target reference number

Target 1

Forest risk commodity

Cattle products

Year target was set

2019

Target coverage

Company-wide

Target category

Other, please specify (Emissions reduction from Forests-related commodities)

Metric

Other, please specify (Reduce food-related emissions by 25% by 2030)

Traceability point

<Not Applicable>

Third-party certification scheme

<Not Applicable>

Base year

2019

Base year figure

1193408

Target year

2030

Target year figure

895056

Reporting year figure

996392

% of target achieved relative to base year [auto-calculated]

66.0347508982678

Target status in reporting year

Underway

Is this target linked to a commitment?

Other environmental commitments

Please explain

Recognizing the connection between biodiversity loss and food, MGM Resorts aims in part to reduce its impact on biodiversity by fulfilling our Coolfood Pledge – a collective commitment to reduce food-related emissions by 25% by 2030. Included in this goal are greenhouse gas (GHG) emissions from activities in our agricultural supply chain, such as soil fertilization from the production of food. This goal also covers the carbon opportunity costs of agricultural land use, including the total historical carbon losses from plants and soils on lands used to produce the sourced food. The pledge applies to our entire company and covers all F&B operations such as restaurants, retail, and events & catering. To achieve this goal, we are placing a particular emphasis on beef and other ruminant meats.

F6.2

(F6.2) Do you have traceability system(s) in place to track and monitor the origin of your disclosed commodity(ies)?

	Do you have system(s) in place?	Supply chain coverage	Description of traceability system	Exclusions	Description of exclusion
Timber products	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Palm oil	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Cattle products	Yes	Volume from direct and indirect suppliers	In 2022, approximately 75% of beef spend at MGM Resorts was for our Las Vegas Strip Resorts. In Las Vegas, our primary beef vendor - Freedom Meats - sources from farms in the United States, primarily from the Midwest region and Southern California. Freedom Meats collects self-reported data from the farms where they source our beef and provides that information to MGM. This data is used to trace the origin of our beef products and keeps us compliant with USDA requirements.	Not applicable	<Not Applicable>
Soy	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Other - Rubber	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Other - Cocoa	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Other - Coffee	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>

F6.2a

(F6.2a) Provide details on the level of traceability your organization has for its disclosed commodity(ies).

Forest risk commodity	Point to which commodity is traceable	Countries/areas to which this traceability point applies	% of total production/consumption volume traceable
Cattle products	Slaughterhouse	Australia Japan United States of America	100

F6.3

(F6.3) Have you adopted any third-party certification scheme(s) for your disclosed commodity(ies)?

	Third-party certification scheme adopted?	% of total production and/or consumption volume certified
Timber products	<Not Applicable>	<Not Applicable>
Palm oil	<Not Applicable>	<Not Applicable>
Cattle products	No, but we plan to adopt a third-party certification scheme within the next two years	<Not Applicable>
Soy	<Not Applicable>	<Not Applicable>
Other - Rubber	<Not Applicable>	<Not Applicable>
Other - Cocoa	<Not Applicable>	<Not Applicable>
Other - Coffee	<Not Applicable>	<Not Applicable>

F6.4

(F6.4) For your disclosed commodity(ies), do you have a system to control, monitor, or verify compliance with no conversion and/or no deforestation commitments?

	A system to control, monitor or verify compliance	Comment
Timber products	<Not Applicable>	<Not Applicable>
Palm oil	<Not Applicable>	<Not Applicable>
Cattle products	No	Since the vast majority of our beef consumption is from products sourced in the United States, we determine deforestation linked to our beef consumption to be low.
Soy	<Not Applicable>	<Not Applicable>
Other - Rubber	<Not Applicable>	<Not Applicable>
Other - Cocoa	<Not Applicable>	<Not Applicable>
Other - Coffee	<Not Applicable>	<Not Applicable>

F6.6

(F6.6) For your disclosed commodity(ies), indicate if you assess your own compliance and/or the compliance of your suppliers with forest regulations and/or mandatory standards.

	Assess legal compliance with forest regulations	Comment
Timber products	<Not Applicable>	<Not Applicable>
Palm oil	<Not Applicable>	<Not Applicable>
Cattle products	No, we do not assess legal compliance	
Soy	<Not Applicable>	<Not Applicable>
Other - Rubber	<Not Applicable>	<Not Applicable>
Other - Cocoa	<Not Applicable>	<Not Applicable>
Other - Coffee	<Not Applicable>	<Not Applicable>

F6.7

(F6.7) Are you working with smallholders to support good agricultural practices and reduce deforestation and/or conversion of natural ecosystems?

	Are you working with smallholders?	Type of smallholder engagement approach	Smallholder engagement approach	Number of smallholders engaged	Please explain
Timber products	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Palm oil	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Cattle products	Yes, working with smallholders	Capacity building	Other, please specify (Supplier engagement on sustainability)	1	MGM Resorts primary supplier of beef products is Freedom Meats Inc., a small, independent meat wholesaler in Las Vegas. We have previously engaged Freedom Meats, Inc. on sustainability, sharing our goals, strategy, performance and expectations.
Soy	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Other - Rubber	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Other - Cocoa	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Other - Coffee	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>

F6.8

(F6.8) Indicate if you are working with your direct suppliers to drive action on forests-related issues and if so, provide details of the engagement.

Forest risk commodity

Cattle products

Are you working with direct suppliers?

Yes, working with direct suppliers

Action(s) on forests-related issues driven by engagement

Other, please specify (Data & Information Sharing)

Type of engagement

Supply chain mapping

Details of engagement

Supplier questionnaires on environmental and social indicators

Description of engagement

As a global gaming entertainment company, we recognize that many of our environmental impacts occur in our supply chain, primarily through the purchase of materials. We codify our commitment to materials management in our enterprise Environmental Policy, which aligns with the United Nations Sustainable Development Goals, particularly SDG 12: Responsible Consumption and Production. In 2021, we released a formal Supplier Code of Conduct in which we strongly encourage suppliers to measure and set goals to manage their environmental and social impacts. Additionally, we have published a Supplier Code of Conduct Guide to support our suppliers in activating our recommended actions. We endeavor to mitigate supply chain risks through multiple strategies, including supplier and commodity risk assessment, on-shoring, supplier diversity, and supply contingency planning. In 2022, MGM Resorts Global Procurement developed a supplier risk assessment with questionnaires to distribute to 200+ critical suppliers, determined by spend, to conduct a supply chain segmentation and understand supply chain risk. This was developed in partnership with a third-party expert. Performance data and qualitative information on policies, commitments, and programs were included in these questionnaires and the survey is expected to launch in the second half of 2023.

% of suppliers engaged by procurement spend covered by engagement

45

Explain the impact of your engagement on the selected action

Our efforts have increased data and information sharing between MGM and its suppliers and between different players in our supply chain.

Is this engagement helping your suppliers engage with their suppliers on the selected action?

Yes

Does this engagement contribute to achieving a reported target?

No

F6.9

(F6.9) Indicate if you are working beyond your first-tier supplier(s) to drive action on forests-related issues, and if so, provide details of the engagement.

Forest risk commodity

Cattle products

Are you working beyond first tier?

No, not working beyond the first tier

Action(s) on forest-related issues driven by engagement

<Not Applicable>

Type of engagement

<Not Applicable>

Details of engagement

<Not Applicable>

Description of engagement

Explain the impact of your engagement on the selected action

<Not Applicable>

Does this engagement contribute to achieving a reported target?

<Not Applicable>

F6.10

(F6.10) Do you engage in landscape (including jurisdictional) approaches to progress shared sustainable land use goals?

	Do you engage in landscape/jurisdictional approaches?	Primary reason for not engaging in landscape and/or jurisdictional approaches	Explain why your organization does not engage in landscape/jurisdictional approaches, and describe plans to engage in the future
Row 1	No, we do not engage in landscape/jurisdictional approaches, and we do not plan to within the next two years	Important, but not an immediate priority	As MGM is still in the early phases of developing our forest-related strategy, we are currently focused on more immediate priorities such as developing a forests-related risk assessment and mapping our supply chain. As we begin to set targets and identify where our greatest forests-related impacts lie, we will begin to explore landscape/jurisdictional approaches or engage with place-based non-profits on forests related issues.

F6.11

(F6.11) Do you participate in any other external activities and/or initiatives to promote the implementation of your forests-related policies and commitments?

Forest risk commodity

Cattle products

Do you participate in activities/initiatives?

Yes

Activities

Involved in multi-partnership or stakeholder initiatives

Country/Area

Not applicable

Subnational area

Not applicable

Initiatives

UN Global Compact

Other, please specify (World Resource Institutes' Coolfood pledge)

Please explain

MGM Resorts has been a signatory of the UN Global Compact since 2019 and our initiatives aim to support many of the UN's Sustainable Development Goals, including "Ensure sustainable consumption and production patterns" (SDG 12). Since the majority of our forest-related impacts and risks lie within our value chain, working to support sustainable consumption and the circular economy is where we can have the most impact on forest-related issues.

Additionally, MGM Resorts has committed to reduce the impact of the food we serve by endorsing the World Resource Institutes' Coolfood pledge: a commitment to reducing food-related emissions by 25% by 2030. This is a collective goal, and we work with WRI and other committed companies (such as Hilton) to implement and assess strategies to reduce the carbon associated with our F&B offerings, particularly ruminant meats.

F6.12

(F6.12) Is your organization supporting or implementing project(s) focused on ecosystem restoration and long-term protection?

Yes

F6.12a

(F6.12a) Provide details on your project(s), including the extent, duration, and monitoring frequency. Please specify any measured outcome(s).

Project reference

Project 1

Project type

Forest ecosystem restoration

Expected benefits of project

Restoration of natural ecosystem(s)

Is this project originating any carbon credits?

No

Description of project

One instance of MGM Resorts supporting habitat restoration is through the PrintReleaf Exchange program to achieve a 'tree neutral' impact from our copy paper consumption. PrintReleaf issues future biomass credits for paper measured where trees are planted in forests that will eventually mature to the equivalent amount of paper measured in terms of future fiber created. In 2022, the consumption of approximately 49 million standard pages resulted in reforesting 5,901 standard trees (primarily in Madagascar and the Dominican Republic). This contributes to a cumulative total of 40,548 planted trees since 2018. PrintReleaf administers an 8-year audit process to track the progress and survivability of the trees. SGS International provides independent inspection, verification, testing, and certification, including field audits to verify compliance with the PrintReleaf Standard.

Where is the project taking place in relation to your value chain?

Project based elsewhere

Start year

2018

Target year

Indefinitely

Project area to date (Hectares)

Project area in the target year (Hectares)

Country/Area

Madagascar

Latitude

Longitude

Monitoring frequency

Six-monthly or more frequently

Total investment over the project period (currency)

For which of your expected benefits are you monitoring progress?

Restoration of natural ecosystem(s)

Please explain

F7. Verification

F7.1

(F7.1) Do you verify any forests information reported in your CDP disclosure?

No, but we are actively considering verifying in the next two years

F8. Barriers and challenges

F8.1

(F8.1) Describe the key barriers or challenges to eliminating deforestation and/or conversion of other natural ecosystems from your direct operations or from other parts of your value chain.

Forest risk commodity

Coverage

Supply chain

Primary barrier/challenge type

Value chain complexity

Comment

Since MGM Resorts does not directly handle timber source products, collecting complete data is not feasible.

Forest risk commodity

Cattle products

Coverage

Supply chain

Primary barrier/challenge type

Cost of sustainably produced/certified products

Comment

Buyers may choose the least expensive product options that do not have Forests-related certifications.

Forest risk commodity

Coverage

Supply chain

Primary barrier/challenge type

Value chain complexity

Comment

Since providing sourcing data will place some of our coffee providers at a disadvantageous position with suppliers, collecting complete data is not feasible.

F8.2

(F8.2) Describe the main measures that would improve your organization's ability to manage its exposure to deforestation and/or conversion of other natural ecosystems.

Forest risk commodity

Coverage

Supply chain

Main measure

Greater transparency

Comment

MGM Resorts would benefit from greater transparency by getting more clarity on the traceability of timber products from suppliers.

Forest risk commodity

Cattle products

Coverage

Supply chain

Main measure

Reduced cost of certification/certified products

Comment

Lower costs for certified beef products would help reduce Forests-related risk in MGM Resorts' supply chain as it would enhance our ability to source certified beef products.

Forest risk commodity

Coverage

Supply chain

Main measure

Greater transparency

Comment

MGM Resorts would benefit from greater transparency by getting more clarity on the traceability of coffee products from distributors.

F17 Signoff

F-FI

(F-FI) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

F17.1

(F17.1) Provide the following information for the person that has signed off (approved) your CDP forests response.

	Job Title	Corresponding job category
Row 1	President	President

Submit your response

In which language are you submitting your response?

English

Please confirm how your response should be handled by CDP

	I understand that my response will be shared with all requesting stakeholders	Response permission
Please select your submission options	Yes	Non-public

Please confirm below

I have read and accept the applicable Terms