

W0. Introduction

W0.1

(W0.1) 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](#). . We recognize that water security is an important issue for our Company and are pleased to participate in this CDP Water Security 2023 Questionnaire.

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.

W0.2

(W0.2) 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

W0.3

(W0.3) Select the countries/areas in which you operate.

- China, Macao Special Administrative Region
- United States of America

W0.4

(W0.4) Select the currency used for all financial information disclosed throughout your response.

USD

W0.5

(W0.5) Select the option that best describes the reporting boundary for companies, entities, or groups for which water impacts on your business are being reported.

Companies, entities or groups over which operational control is exercised

W0.6

(W0.6) Within this boundary, are there any geographies, facilities, water aspects, or other exclusions from your disclosure?

No

W0.7

(W0.7) 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 number	552953101
Yes, a Ticker symbol	MGM

W1. Current state

W1.1

(W1.1) Rate the importance (current and future) of water quality and water quantity to the success of your business.

	Direct use importance rating	Indirect use importance rating	Please explain
Sufficient amounts of good quality freshwater available for use	Vital	Vital	<p>Sufficient amounts of good quality freshwater available for use was chosen to have a vital role in MGM Resorts' direct and indirect operations as this is necessary for our direct operations to run on a daily basis and may hinder our suppliers' ability to provide quality produce that is served to our customers.</p> <p>Our primary use of freshwater in our direct operations includes cooling towers, food and dining services, golf courses, pools, spas, laundry, guest rooms (showers, toilets, sinks), and WASH services to guests and employees. For indirect operations, freshwater is primarily used for growing food in our agricultural supply chain and cleaning linens in our outsourced laundry.</p> <p>Our dependence on sufficient amounts of good quality freshwater available in direct and indirect operations will decrease over time as MGM Resorts and our suppliers become more water efficient.</p>
Sufficient amounts of recycled, brackish and/or produced water available for use	Not very important	Important	<p>Not very important was selected as the importance rating for direct operations as less than 0.1% of our direct operations use recycled water, which is considered not very important to our operations. Sufficient amounts of recycled, brackish, and/or produced water available for use is important in indirect operations as an insufficient amount of it may cause a reduction in the quantity of outsourced products.</p> <p>The primary use of recycled rainwater in our direct operations is in landscaping, urinals, toilet flushing, exterior ponds, and other non-potable uses. This occurs at three properties in our global portfolio – MGM Cotai, MGM National Harbor, and MGM Springfield. In indirect operations, recycled water is primarily used in the production of goods sold to our customers.</p> <p>MGM Resorts' dependence on sufficient amounts of recycled, brackish, and/or produced water available for use in direct and indirect operations will increase over time as we continue to expand our operations globally and there is increased demand for products we source.</p>

W1.2

(W1.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

	% of sites/facilities/operations	Frequency of measurement	Method of measurement	Please explain
Water withdrawals – total volumes	100%	Continuously	Direct metering is used to measure water withdrawals - total volumes. Via a third-party information and payment management system, utility information is captured from paper bills, e-bills and direct feed from the utility. A set of internal controls (including AI-powered recognition software and double-checking) audit the data for accuracy and completeness. Data are then fully processed to a data warehouse and then uploaded to a centrally managed platform with reporting functions.	Water withdrawals by total volumes across all our facilities in each of the regions we operate (Las Vegas, U.S. regionals, Macau) are measured through direct metering by respective plant personnel on a daily or as-needed basis to support operations and regulatory requirements. Additionally, our Social Impact & Sustainability Center of Excellence uses a centrally managed database to produce water withdrawal reports. These are distributed to various internal and external stakeholders monthly, quarterly, annually, or as-needed to identify opportunities for enhancing water conservation and other strategic planning.

	% of sites/facilities/operations	Frequency of measurement	Method of measurement	Please explain
Water withdrawals – volumes by source	100%	Continuously	Direct metering is used to measure water withdrawals - volumes by source. Municipally sources: Via a third-party information and payment management system, utility information is captured from paper bills, e-bills and direct feed from the utility. Ground water sources: Direct meter readings are pulled from the Division of Water Resources. Rainwater Harvesting: Sub-metering captures rainwater harvested at three MGM Resorts properties.	Water withdrawal volumes by sources across all our facilities in each region we operate (Las Vegas, U.S. regionals, Macau) are measured through directing metering and processed to a centrally managed database. Water withdrawal volumes from municipal sources are added to our database monthly. The water volumes from rainwater harvesting and the eleven wells we source from are measured via sub-metering. We are currently installing smart sub-metering on all Las Vegas cooling tower systems to determine our consumptive water use from this area on a monthly basis.
Entrained water associated with your metals & mining and/or coal sector activities - total volumes [only metals and mining and coal sectors]	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Produced water associated with your oil & gas sector activities - total volumes [only oil and gas sector]	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Water withdrawals quality	100%	Continuously	Water withdrawals quality is measured via onsite staff and third-party experts on a daily, weekly, monthly, quarterly, and yearly basis.	Managed by our Facilities Center of Excellence, water withdrawals are monitored for quality in accordance with EPA, State, County, and Health regulations through internal water quality monitoring processes. We monitor potable water systems daily to stay compliant with water quality criteria specified in regulations to ensure customer and employee safety. The specific permitted properties that use well water for cooling towers and water features are continuously monitored by trained staff and a third-party consultant, Nalco, for conductivity and other parameters. Furthermore, water quality for pools, spas, drinking water fountains, and drinking water dispensers are monitored daily, weekly, monthly, quarterly, and yearly per the regulation of the regulated agency.
Water discharges – total volumes	100%	Continuously	Direct metering is used to measure water discharges - total volumes. A hydrological model is used to measure discharges for our properties where water discharge is not feasible. Sub-metering is used to capture on water discharges for our cooling towers in Las Vegas (the largest source of water consumption for our Las Vegas Strip Resorts).	Water discharges by total volumes at our facilities billed through utility invoices are measured through our third-party information and payment management system and processed to a centrally managed database continuously (as an invoice is made available it is processed). For some of our properties, measuring actual volumes of water discharges is not feasible. Therefore, we estimate water discharges for these properties using findings from a third-party water expert to determine water discharge estimates for annual filings. We are installing smart sub-metering on all Las Vegas cooling tower systems to determine water discharges in this significant area of consumptive water use.
Water discharges – volumes by destination	100%	Continuously	Direct metering is used to measure water discharges - total volumes. A hydrological model is used to measure discharges for our properties where water discharge is not feasible. Sub-metering is used to capture on water discharges for our cooling towers in Las Vegas (the largest source of water consumption for our Las Vegas Strip Resorts).	Water discharge volumes by destination at our facilities billed through utility invoices are measured through our third-party information and payment management system and processed to a centrally managed database continuously (as an invoice is made available it is processed). For some of our properties, measuring actual volumes of water discharges is not feasible. Therefore, we estimate water discharges for these properties using findings from a third-party water expert to determine water discharge estimates for annual filings. We are installing smart sub-metering on all Las Vegas cooling tower systems to determine water discharges in this area.
Water discharges – volumes by treatment method	100%	Continuously	MGM Resorts discharges all wastewater into the municipal sewer systems where it is monitored and treated by the municipal water authorities. In Las Vegas, water discharges are tracked as part of a system of return-flow credits where every gallon of water returned to Lake Mead allows another to be withdrawn, which is managed by the Southern Nevada Water Authority. Water quality is measured on water treatment and in 2022, nearly 300,000 analyses on over 53,600 water samples were conducted.	MGM Resorts discharges all wastewater into the municipal sewer systems where it is monitored and treated by the municipal water authorities. In Las Vegas the Southern Nevada Water Authority is responsible for managing water resources and treatment. According to the 2023 Water Quality Report from the Las Vegas Valley Water District (an SNWA agency), two advanced water treatment facilities (with a leading-edge combination of ozonation, filtration and chlorination) are used to treat water. Corrosion-control efforts also help maintain water quality through pipelines—all of them are lead-free Since Southern Nevada uses regional water treatment and recycling infrastructure to reuse all water that is sent back down a drain, quality and monitoring are a top priority for water discharges. The SNWA ensures that water meets the requirements of the Safe Drinking Water Act and continuously monitors water quality 24/7/365. In 2022, nearly 300,000 analyses on over 53,600 water samples were conducted.
Water discharge quality – by standard effluent parameters	100%	Continuously	MGM Resorts discharges all wastewater into the municipal sewer systems where it is monitored and treated by the municipal water authorities. For example, in Las Vegas, the 2023 Water Quality Report from the Las Vegas Valley Water District notes water quality is measured 365 days a year, 24 hours a day, and in 2022, nearly 300,000 analyses on over 53,600 water samples were conducted.	The measurement and monitoring of water discharge quality by standard effluent parameters is managed by the SNWA in Las Vegas and other municipal water authorities at our regional properties. As wastewater is discharged into municipal sewer systems across our global operations, the treatment and testing of our water discharge are managed by those municipalities. The frequency of measuring and monitoring water discharge quality by standard effluent parameters is at the discretion of the municipalities, and MGM Resorts will be notified as needed.
Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)	100%	Continuously	MGM Resorts discharges all wastewater into the municipal sewer systems where it is monitored and treated by the municipal water authorities. For example, in Las Vegas, the 2023 Water Quality Report from the Las Vegas Valley Water District notes water quality is measured 365 days a year, 24 hours a day, and in 2022, nearly 300,000 analyses on over 53,600 water samples were conducted.	The measurement and monitoring of water discharge quality by emissions to water is managed by the municipal sewer systems where our wastewater is discharged across our global operations. The treatment and testing of our water discharge are managed by those municipalities. The frequency of measuring and monitoring water discharge quality by emissions to water including nitrates, phosphates, pesticides, and/or other priority substances is at the discretion of the municipalities, and MGM Resorts will be notified immediately. These municipalities adhere to regulatory requirements and in some cases go above and beyond those requirements.
Water discharge quality – temperature	100%	Continuously	MGM Resorts discharges all wastewater into the municipal sewer systems where it is monitored and treated by the municipal water authorities. For example, in Las Vegas, the 2023 Water Quality Report from the Las Vegas Valley Water District notes water quality is measured 365 days a year, 24 hours a day, and in 2022, nearly 300,000 analyses on over 53,600 water samples were conducted.	All wastewater is discharged into municipal sewer systems across our global operations. Therefore, the treatment and testing of our water discharge are managed by those entities. However, we pre-treat water relevant to recycling docks, automotive work, cooking oil, and degreasers by use of interceptors. We implement these best management practices to reduce waste discharge from entering the sewer system. This is an added layer of water discharge quality management to reduce water treatment burdens on municipalities. Regardless, these municipalities adhere to regulatory requirements and in some cases go above and beyond those requirements in terms of monitoring water quality and treating water for our resorts.

	% of sites/facilities/operations	Frequency of measurement	Method of measurement	Please explain
Water consumption – total volume	100%	Continuously	A hydrological model is used to measure discharges for our properties where water discharge is not feasible. Sub-metering is used to capture consumptive water use in our cooling towers in Las Vegas (the largest source of water consumption for our Las Vegas Strip Resorts).	Water consumption by total volumes across all our facilities in each region we operate (Las Vegas, U.S. regionals, Macau) is measured through a hydrological model (as we identify consumptive water use as the sum of Total Withdrawals minus Total Discharges, determined via monthly utility invoices). In Las Vegas, the unique water recycling infrastructure makes measuring water discharges not feasible. Therefore, in 2021, we engaged a third-party water expert to estimate our consumptive water use in Las Vegas, which was determined to be 24%. This estimate determines consumptive water use for our annual disclosures and as needed for planning purposes. We are installing submeters on all our Las Vegas cooling towers to identify actual consumptive water use in this area – the largest consumptive water use source according to our third-party consumptive water assessment.
Water recycled/reused	100%	Continuously	Sub-metering is used to determine volumes of water recycled/reused.	A small percentage of our total water use is recycled water via rainwater harvesting at MGM Cotai, MGM National Harbor, and MGM Springfield. Facilities managers at each property measure and monitor this water using sensor inputs via the building automation system to track monthly volumes. Regional water recycling occurs at scale in Southern Nevada due to the unique infrastructure for water management developed by the Southern Nevada Water Authority. In turn, approximately 99% of all the water used inside our properties in Las Vegas is treated and returned to Lake Mead for reuse. This process, including the 'return flow credits' that our primary business region benefits from, is described at https://www.snwa.com/water-resources/current-water-supply/index.html#return .
The provision of fully-functioning, safely managed WASH services to all workers	100%	Continuously	Facilities managers and third-part consultants continuously track potable water sources at all MGM Resorts properties.	100% of our facilities provide Water, Sanitation, and Hygiene (WASH) services to employees and customers across our global operations since we comply with all applicable sanitation and hygiene-related laws and regulations at all our properties. Additionally, we support WASH services in the communities in which we operate, having donated nearly 50,000 hygiene kits to local charities in 2021 and 2022. In early 2022, our Facilities and Hotel Strategy divisions completed the WBCSD WASH self-assessment tool across 31 hygiene and sanitation aspects. The results will be included in WASH-related strategic planning. We intend to update the self-assessment model every two years.

W1.2b

(W1.2b) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

	Volume (megaliters/year)	Comparison with previous reporting year	Primary reason for comparison with previous reporting year	Five-year forecast	Primary reason for forecast	Please explain
Total withdrawals	17845.84	Higher	Increase/decrease in business activity	Lower	Increase/decrease in efficiency	In 2021, total withdrawals were 16,896.71 megaliters. From 2021 to 2022, total withdrawals increased by 949.13 megaliters (or a water withdrawal increase of 5.62%). This increase was driven by our business reopening associated with the COVID-19 recovery. However, our total withdrawals have not returned to pre-pandemic levels as the first quarter of 2022 was impacted by these pandemic-related closures. In 2019, total withdrawals were 19,270.49 megaliters, 7.39% higher than 2022 volumes. Total water withdrawals in MGM Resorts' operations are expected to decrease in the future as we continuously implement water efficiency and water conservation programs. For example, we prioritize water-efficient equipment and appliances, including automatic faucets for sinks, low-flow bathroom fixtures, and high-performance commercial dishwashers. Also, in 2021, we invested over \$3.6 million in cooling tower replacements for higher efficiency alternatives. We expect our investments in water conservation to be reflected in our water withdrawal efficiency once the impact of COVID-19 is no longer skewing our historical data trends. Examples of recent water capital projects include fine tuning property central plant operations including chilled water settings as part of a company chilled water program; continued horticulture water conservation.
Total discharges	12508.12	About the same	Increase/decrease in business activity	Lower	Increase/decrease in business activity	For our properties with no actual wastewater volumes, we estimate our water discharge volumes. For our Las Vegas properties, we used an estimated 76.3% non-consumptive water estimate. This was derived from a third-party Water Withdrawal and Consumption Quantification assessment to estimate our water discharges for these properties. For properties outside Las Vegas where water discharge volumes are not available through utility invoicing, we estimate that 85% of water withdrawals for our non-Las Vegas properties are discharged. We expect our water discharge data to become more accurate over time as we install submeters, such as on all our Las Vegas cooling towers. The slight increase in year-over-year total discharges is primarily due to increased business activities in 2022 as compared to 2021 where COVID-19 related business closures were more significant. In 2022, we intentionally placed particular emphasis on corporate water stewardship. As part of our effort to achieve a leadership position in this area, we delivered a robust water white paper, a global water policy, and a strategic framework for addressing water use. Additionally, we became the first gaming and Las Vegas-based company to endorse the CEO Water Mandate – a UN Global Compact initiative that mobilizes business leaders on water, sanitation, and the United Nations Sustainable Development Goals. As part of our new approach to water management, we are currently developing new water use reduction targets which will further drive down our water use.
Total consumption	5337.72	Higher	Increase/decrease in business activity	Higher	Increase/decrease in efficiency	MGM Resorts' total water consumption was higher than the previous reporting year because our business volumes recovered from the Covid-19 pandemic. However, given our investments in water conservation, we expect our water use to reduce and become more efficient as we reap the benefits of our efficiency projects and continuously invest in water conservation. Our total consumptive water use is calculated as total withdrawals minus total discharges. Our company's primary sources of consumptive water use are cooling-related evaporation, irrigation, swimming pools, and water features. In 2022, we intentionally placed particular emphasis on corporate water stewardship. As part of our effort to achieve a leadership position in this area, we delivered a robust water white paper, a global water policy, and a strategic framework for addressing water use. Additionally, we became the first gaming and Las Vegas-based company to endorse the CEO Water Mandate – a UN Global Compact initiative that mobilizes business leaders on water, sanitation, and the United Nations Sustainable Development Goals. As part of our new approach to water management, we are currently developing new water use reduction targets which will further drive down our water use. Given the unique water recycling infrastructure in Las Vegas, consumptive water use reduction is highly prioritized in our water use reduction efforts.

W1.2d

(W1.2d) Indicate whether water is withdrawn from areas with water stress, provide the proportion, how it compares with the previous reporting year, and how it is forecasted to change.

	Withdrawals are from areas with water stress	% withdrawn from areas with water stress	Comparison with previous reporting year	Primary reason for comparison with previous reporting year	Five-year forecast	Primary reason for forecast	Identification tool	Please explain
Row 1	Yes	76-99	About the same	Increase/decrease in business activity	Lower	Increase/decrease in business activity	WRI Aqueduct	<p>We use the WRI Aqueduct tool to assess the baseline and future water stress of all MGM Resorts properties. In 2022, we concluded that all sites are at low risk of baseline water stress. However, given our company's long-term mindset and knowing the future water supply issues facing Nevada and other areas in which we operate, we engaged our local water authority and a third-party expert to conduct a comprehensive water risk assessment of our global portfolio. Under a moderate scenario in 2050, the assessment concluded that 15 of our properties, including our entire Las Vegas Strip portfolio, are expected to experience at least a moderate water stress exposure risk.</p> <p>Since a significant proportion of our properties are located in Las Vegas, we anticipate the rate of withdrawals from areas with water stress become lower over a five-year horizon as we continue our aggressive commitment to water conservation and stewardship.</p>

W1.2h

(W1.2h) Provide total water withdrawal data by source.

	Relevance	Volume (megaliters/year)	Comparison with previous reporting year	Primary reason for comparison with previous reporting year	Please explain
Fresh surface water, including rainwater, water from wetlands, rivers, and lakes	Relevant	0	About the same	Other, please specify (No significant change to rainwater harvesting operations)	Fresh water is relevant for our Company, however only a small percentage of our total water use is through rainwater harvesting, which occurs at only three properties: MGM Cotai, MGM National Harbor, and MGM Springfield. The volume of rainwater collected at these properties is estimated to be less than 1% of our total water use.
Brackish surface water/Seawater	Not relevant	<Not Applicable>	<Not Applicable>	<Not Applicable>	Brackish surface water/seawater is not relevant for our company because our total withdrawals are from third party sources (i.e., water utilities), groundwater- renewable, and fresh surface water (rainwater harvesting).
Groundwater – renewable	Relevant	1876.64	About the same	Other, please specify (Maintained well water rights from 2021)	The majority of MGM Resorts' groundwater use is from wells in the Las Vegas region (88% of total groundwater use). The increase in water withdrawal from renewable groundwater sources from the previous reporting year was driven by loosening Covid-19 restrictions and in turn our businesses reopening. In addition, in 2021, there was an increase in the number of customers that visited our properties in Las Vegas, resulting in increased water utilization for food and dining services, dishwashing, and by customers in guest rooms (e.g., showers, toilets, sinks). Water used for these services is sourced from well water supplies; thus, we experienced an increase in water withdrawal from renewable groundwater sources.
Groundwater – non-renewable	Not relevant	<Not Applicable>	<Not Applicable>	<Not Applicable>	Non-renewable groundwater is not relevant for our company because our total withdrawals are from third party sources (i.e., water utilities), groundwater- renewable, and fresh surface water (rainwater harvesting).
Produced/Entrained water	Not relevant	<Not Applicable>	<Not Applicable>	<Not Applicable>	Produced/Entrained water is not relevant for our company because our total withdrawals are from third party sources (i.e., water utilities), groundwater- renewable, and fresh surface water (rainwater harvesting).
Third party sources	Relevant	15969.2	Higher	Increase/decrease in business activity	The increase in water withdrawal from third-party sources from the previous reporting year was driven by the loosening of Covid-19 restrictions, and in turn our businesses reopening. In addition, in 2022, there was an increase in the number of customers that visited our resorts in Las Vegas, resulting in increased water utilization for food and dining services, dishwashing, and by customers in guest rooms (e.g., showers, toilets, sinks). Water used for these services is sourced from municipal water facilities; thus, we experienced an increase in water withdrawal from third party sources.

W1.2i

(W1.2i) Provide total water discharge data by destination.

	Relevance	Volume (megaliters/year)	Comparison with previous reporting year	Primary reason for comparison with previous reporting year	Please explain
Fresh surface water	Not relevant	<Not Applicable>	<Not Applicable>	<Not Applicable>	Fresh surface water sources are not relevant as MGM Resorts only discharges used water to third-party destinations where it undergoes treatment prior to discharge.
Brackish surface water/seawater	Not relevant	<Not Applicable>	<Not Applicable>	<Not Applicable>	Brackish surface water/seawater sources are not relevant as MGM Resorts only discharges used water to third party destinations where it undergoes treatment prior to discharge.
Groundwater	Not relevant	<Not Applicable>	<Not Applicable>	<Not Applicable>	Groundwater sources are not relevant as MGM Resorts only discharges used water to third party destinations where it undergoes treatment prior to discharge.
Third-party destinations	Relevant	12508.12	About the same	Increase/decrease in business activity	The slight increase in year-over-year total discharges is primarily due to increased business activities in 2022 as compared to 2021 where COVID-19 related business closures were more significant.

W1.2j

(W1.2j) Within your direct operations, indicate the highest level(s) to which you treat your discharge.

	Relevance of treatment level to discharge	Volume (megaliters/year)	Comparison of treated volume with previous reporting year	Primary reason for comparison with previous reporting year	% of your sites/facilities/operations this volume applies to	Please explain
Tertiary treatment	Relevant but volume unknown	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	MGM Resorts discharges all wastewater into the municipal sewer systems where it is monitored and treated by the municipal water authorities. For example, in Las Vegas, the Southern Nevada Water Authority is responsible for managing water resources and treatment. According to the 2023 Water Quality Report from the Las Vegas Valley Water District (an SNWA agency), two advanced water treatment facilities (with a leading-edge combination of ozonation, filtration and chlorination) are used to treat water. Corrosion-control efforts also help maintain water quality through pipelines—all of them are lead-free. In 2022, nearly 300,000 analyses on over 53,600 water samples were conducted.
Secondary treatment	Relevant but volume unknown	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	MGM Resorts discharges all wastewater into the municipal sewer systems where it is monitored and treated by the municipal water authorities. For example, in Las Vegas, the Southern Nevada Water Authority is responsible for managing water resources and treatment. According to the 2023 Water Quality Report from the Las Vegas Valley Water District (an SNWA agency), two advanced water treatment facilities (with a leading-edge combination of ozonation, filtration and chlorination) are used to treat water. Corrosion-control efforts also help maintain water quality through pipelines—all of them are lead-free. In 2022, nearly 300,000 analyses on over 53,600 water samples were conducted.
Primary treatment only	Relevant but volume unknown	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	MGM Resorts discharges all wastewater into the municipal sewer systems where it is monitored and treated by the municipal water authorities. For example, in Las Vegas, the Southern Nevada Water Authority is responsible for managing water resources and treatment. According to the 2023 Water Quality Report from the Las Vegas Valley Water District (an SNWA agency), two advanced water treatment facilities (with a leading-edge combination of ozonation, filtration and chlorination) are used to treat water. Corrosion-control efforts also help maintain water quality through pipelines—all of them are lead-free. In 2022, nearly 300,000 analyses on over 53,600 water samples were conducted.
Discharge to the natural environment without treatment	Not relevant	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	MGM Resorts discharges all wastewater into the municipal sewer systems where it is monitored and treated by the municipal water authorities. For example, in Las Vegas, the Southern Nevada Water Authority is responsible for managing water resources and treatment. According to the 2023 Water Quality Report from the Las Vegas Valley Water District (an SNWA agency), two advanced water treatment facilities (with a leading-edge combination of ozonation, filtration and chlorination) are used to treat water. Corrosion-control efforts also help maintain water quality through pipelines—all of them are lead-free. In 2022, nearly 300,000 analyses on over 53,600 water samples were conducted.
Discharge to a third party without treatment	Not relevant	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	MGM Resorts discharges all wastewater into the municipal sewer systems where it is monitored and treated by the municipal water authorities. For example, in Las Vegas, the Southern Nevada Water Authority is responsible for managing water resources and treatment. According to the 2023 Water Quality Report from the Las Vegas Valley Water District (an SNWA agency), two advanced water treatment facilities (with a leading-edge combination of ozonation, filtration and chlorination) are used to treat water. Corrosion-control efforts also help maintain water quality through pipelines—all of them are lead-free. In 2022, nearly 300,000 analyses on over 53,600 water samples were conducted.
Other	Not relevant	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	MGM Resorts discharges all wastewater into the municipal sewer systems where it is monitored and treated by the municipal water authorities. For example, in Las Vegas, the Southern Nevada Water Authority is responsible for managing water resources and treatment. According to the 2023 Water Quality Report from the Las Vegas Valley Water District (an SNWA agency), two advanced water treatment facilities (with a leading-edge combination of ozonation, filtration and chlorination) are used to treat water. Corrosion-control efforts also help maintain water quality through pipelines—all of them are lead-free. In 2022, nearly 300,000 analyses on over 53,600 water samples were conducted.

W1.2k

(W1.2k) Provide details of your organization’s emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.

	Emissions to water in the reporting year (metric tonnes)	Category(ies) of substances included	List the specific substances included	Please explain
Row 1	0	Nitrates Phosphates	<Not Applicable>	MGM Resorts discharges all wastewater into the municipal sewer systems where it is monitored and treated by the municipal water authorities. For example, in Las Vegas, the Southern Nevada Water Authority is responsible for managing water resources and treatment. According to the 2023 Water Quality Report from the Las Vegas Valley Water District (an SNWA agency), two advanced water treatment facilities (with a leading-edge combination of ozonation, filtration and chlorination) are used to treat water. Corrosion-control efforts also help maintain water quality through pipelines—all of them are lead-free. In 2022, nearly 300,000 analyses on over 53,600 water samples were conducted.

W1.3

(W1.3) Provide a figure for your organization’s total water withdrawal efficiency.

	Revenue	Total water withdrawal volume (megaliters)	Total water withdrawal efficiency	Anticipated forward trend
Row 1	13127485000	17845.84	735604.768394203	Upon our business volumes returning to typical levels, we anticipate our water efficiency to improve as we reap the benefits of conservation measures and continue to invest in efficiencies. Also, we installed sub-meters to better understand our water use, which will inform more targeted reduction efforts on consumptive water use. We expect our global water withdrawal intensity to align with our water reduction targets: Reduce water per square foot by 33% (2007 baseline) by 2025 and 35% by 2030.

W1.4

(W1.4) Do any of your products contain substances classified as hazardous by a regulatory authority?

	Products contain hazardous substances	Comment
Row 1	No	As a global gaming entertainment company, our service offering includes gaming, hotel rooms and hospitality services, food and beverage services, and entertainment and retail activities. While some products containing hazardous substances are used throughout our operations (primarily in our Design & Development activities like major renovation projects), our Facilities Center of Excellence manages hazardous waste management in partnership with relevant stakeholders.

W1.5

(W1.5) Do you engage with your value chain on water-related issues?

	Engagement	Primary reason for no engagement	Please explain
Suppliers	Yes	<Not Applicable>	<Not Applicable>
Other value chain partners (e.g., customers)	Yes	<Not Applicable>	<Not Applicable>

W1.5a

(W1.5a) Do you assess your suppliers according to their impact on water security?

Row 1

Assessment of supplier impact

Yes, we assess the impact of our suppliers

Considered in assessment

- Basin status (e.g., water stress or access to WASH services)
- Supplier dependence on water
- Supplier impacts on water availability
- Procurement spend

Number of suppliers identified as having a substantive impact

0

% of total suppliers identified as having a substantive impact

None

Please explain

MGM Resorts has determined critical water suppliers to be those providing laundry services, linen and terry and agricultural products. We determined the basin status of our primary laundry services provided in Las Vegas (representing over 80% of procurement spend on laundry services) and at our regional properties (representing over 10% of procurement spend on laundry services) using the WRI Aqueduct tool to assess the baseline and future water stress. Within agricultural products, we identified the basin status of our primary beef vendors using the same method. In 2022 we led a supplier risk assessment where questionnaires were distributed to 200+ critical suppliers, determined by spend, to conduct a segmentation and further understand supply chain risk. Performance data, policy information, commitments and programs were included. We consider our critical water suppliers to have a potential substantive impact on water security if their operations are in a basin of high water stress.

W1.5b

(W1.5b) Do your suppliers have to meet water-related requirements as part of your organization's purchasing process?

	Suppliers have to meet specific water-related requirements	Comment
Row 1	Yes, water-related requirements are included in our supplier contracts	<Not Applicable>

W1.5c

(W1.5c) Provide details of the water-related requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Water-related requirement

Complying with going beyond water-related regulatory requirements

% of suppliers with a substantive impact required to comply with this water-related requirement

100%

% of suppliers with a substantive impact in compliance with this water-related requirement

100%

Mechanisms for monitoring compliance with this water-related requirement

Supplier self-assessment

Response to supplier non-compliance with this water-related requirement

Retain and engage

Comment

As outlined in our Supplier Code of Conduct, we require compliance with all applicable environmental laws and regulations among all our suppliers, including those related to water. We also include our expectation that suppliers will track and manage their water consumption and implement measures to enhance their resource efficiency. We have included this supplier code of conduct in 100% of new (and renewed) supplier contracts since its publication in 2021. To collect this information, we leverage supplier self-assessments. In 2022, MGM Resorts Global Procurement led a supplier risk assessment where questionnaires were distributed to 200+ critical suppliers, determined by spend, to conduct a supply chain segmentation and understand supply chain risk. This was conducted in partnership with a third-party expert. Performance data and qualitative information on policies, commitments, and programs were included in these questionnaires.

Water-related requirement

Providing fully-functioning, safely managed WASH services to all workers

% of suppliers with a substantive impact required to comply with this water-related requirement

100%

% of suppliers with a substantive impact in compliance with this water-related requirement

100%

Mechanisms for monitoring compliance with this water-related requirement

Other, please specify (Supplier engagement and regular check-ins)

Response to supplier non-compliance with this water-related requirement

Retain and engage

Comment

As outlined in our Supplier Code of Conduct, we require compliance with all applicable environmental laws and regulations among all our suppliers, including those related to water. The following language related to WASH is included in our Supplier Code of Conduct "Suppliers must ensure facilities have, including but not limited to, accessible and adequate bathrooms, potable water, sanitary food preparation and eating facilities, ventilation, lighting, and temperature control. If housing is provided, living conditions must be clean, safe, and reasonable."

W1.5d

(W1.5d) Provide details of any other water-related supplier engagement activity.

Type of engagement

Information collection

Details of engagement

Collect water management information at least annually from suppliers

% of suppliers by number

1-25

% of suppliers with a substantive impact

1-25

Rationale for your engagement

As a major operator of hotels and resorts, water is a key resource for many of our suppliers. We identify suppliers with a high reliance on water through supplier risk assessments, a practice in partnership with our Social Impact & Sustainability and Global Procurement teams. Critical suppliers for water include providers of laundry services, linen and terry items, and food and beverage products. This subset of suppliers accounts for approximately 18% of our total supplier spend in 2021. We continuously engage suppliers on their management approaches to water conservation, such as requesting water-related data and hosting ongoing meetings to better understand their efficiency measures. For example, in Las Vegas, our primary laundry services provider provides annual updates on their water efficiency investments and key metrics, including water efficiency per pound of laundry (lb), plant water and energy use (gal), and property-level laundry weights (lb). While we did not directly incentivize this subset of suppliers in the reporting year, we have nominated suppliers for external awards based on their practices, including water stewardship, if applicable. We plan to require relevant suppliers to provide water risk data and information as part of our forthcoming sustainable supply chain strategy, which will be launched in 2023, among other supplier engagement activities.

Impact of the engagement and measures of success

We are committed to promoting environmental responsibility among our suppliers. So, we developed a supplier code of conduct. We have included this supplier code of conduct in 100% of new (and renewed) supplier contracts since its publication in 2021. We require all our suppliers to comply with all applicable environmental laws and regulations. Beyond compliance, we encourage our suppliers to develop an environmental policy and implement an environmental management system. We also encourage our suppliers to identify and manage chemicals that pose a hazard to the water quality and the surrounding environment if released to ensure safe handling, movement, storage, recycling or reuse, and disposal. The supplier code of conduct also encourages all suppliers to review our Company's Environmental Policy, which outlines MGM Resorts' dedication to water conservation, water target setting and alignment with the UN Sustainable Development Goal 6 (Clean Water and Sanitation). Improved water quality and water conservation in our supply chain may result from this engagement. By choosing suppliers who embrace water conservation, we expect the water use across our supply chain to become more efficient. For example, in Las Vegas, our laundry services provider installed a water recycling system at their plants in 2021, resulting in nearly 60% savings in water use. This significantly reduced our indirect water use with this vendor. As we collect more data through our enhanced engagement of suppliers, we will analyze and use the data collected from suppliers to set a baseline and explore water reduction targets for indirect use. The measure of success of this engagement is when 100% of our suppliers report on all requested data before the end of the reporting year.

Comment

Type of engagement

Other

Details of engagement

Other, please specify (Compliance & Onboarding)

% of suppliers by number

100%

% of suppliers with a substantive impact

100%

Rationale for your engagement

We choose to engage with 100% of our suppliers as all new and renewed supplier contracts are required to adhere to our supplier code of conduct, which includes compliance with water-related regulations. Additionally, we developed a supplier conduct guide to further encourage action on our supplier code of conduct. We encourage our suppliers to develop an environmental policy and implement an environmental management system. We also encourage our suppliers to identify and manage chemicals that pose a hazard to the environment if released to ensure safe handling, movement, storage, recycling or reuse, and disposal. The supplier code of conduct also encourages all suppliers to review our Company's Environmental Policy, which outlines MGM Resorts' dedication to water conservation and water target setting. Continued engagement of our suppliers on water-related aspects is important for MGM Resorts to mitigate risks stemming from water security in our supply chain.

Impact of the engagement and measures of success

As a result of suppliers adhering to our supplier code of conduct, we not only ensure that we are engaging business with suppliers that are compliant with our policy and standards, but we are also able to identify, assess and mitigate risks stemming from water security issues within our supply chain. We consider the success of engagement when 100% of our suppliers comply with all the water-related requirements stated in the supplier code of conduct and have developed their own water policy and water risk management system.

Comment

W1.5e

(W1.5e) Provide details of any water-related engagement activity with customers or other value chain partners.

Type of stakeholder

Customers

Type of engagement

Innovation & collaboration

Details of engagement

Collaborate with stakeholders on innovations to reduce water impacts in products and services

Rationale for your engagement

We focus our direct customer engagement strategy on guestroom water use as guest behavior can directly impact water use. In 2021, we conducted a water quantification and consumption analysis on our Las Vegas Strip Resorts and estimated that guest rooms account for approximately 25% of total water use. We encourage customers to participate in towel and linen reuse and housekeeping optouts through both in-app as well as in-room messaging. We also work with guest room attendants who play a role in overall water efficiency by only flushing toilets and running sinks and showers when necessary to clean them. Ongoing training of guestroom attendants ensures these guest-facing water savings continue.

We also maintain an active Sustainable Events program where we engage corporate convention clients to reduce the environmental impact of their events and provide event impact reports. In 2022, MGM Resorts had over \$126 million in revenue associated with business customers requesting specific sustainability information and event support. Between 2019 and 2022, the amount of revenue associated with sustainable events increased by over 32%.

Impact of the engagement and measures of success

Through guest participation in linen and towel reuse, MGM Resorts is able to reduce the amount of water used for laundry services. In 2021, we calculated water savings of 18.54 gallons per opt-out (GPOO). We consider this a success if we reduce our linen water use per night by 5% from housekeeping opt-out and linen and towel reuse. We measure linen water use per night and GPOO monthly in a spreadsheet model using water withdrawal data from our centrally managed database and guest behavior data provided by the MGM Technology, Digital and Data division. Additionally, offering a sustainable events offerings to corporate convention clients, MGM Resorts is able to attract more sustainability-minded corporate customers to host their events at an MGM Resorts events venue.

Type of stakeholder

Investors & shareholders

Type of engagement

Education / information sharing

Details of engagement

Share information about your products and relevant certification schemes

Rationale for your engagement

MGM Resorts actively shares information about our water-related impacts with investors and shareholders. Since 2011, MGM Resorts has published a sustainability report, detailing water-related information, performance, and programs. The primary audience of these reports have been investors and ESG analysts. In 2022, MGM Resorts published a Social Impact & Sustainability Report, a Consolidated ESG Factbook, and a climate report aligned with Recommendations of the Task Force on Climate-related Financial Disclosures. These disclosures demonstrate our continuous improvement and commitment to providing stakeholders with high-quality ESG disclosures, including those related to water. Each of these reports has a slightly different intended audience. The 2022 Social Impact & Sustainability Report targets our guests, the media, employees, the public, and others interested in knowing what we do around social responsibility and environmental sustainability, and leans heavily on storytelling. This year's report was heavily focused on water stewardship. The 2022 Consolidated ESG Factbook speaks to an audience of investors, analysts, corporate customers, and other stakeholders who want to deep-dive into our performance data and management approaches to material ESG issues. And finally, the 2022 TCFD Report is intended for an audience interested in understanding our climate transition planning, the mitigation of our climate risks, and our transition to a low carbon economy.

Impact of the engagement and measures of success

Providing investors and shareholders with accurate, complete, and reliable information on material ESG issues helps MGM Resorts satisfy investor stewardship requirements, demonstrate transparency, and maintain relationships with our stakeholders while inspiring confidence.

Type of stakeholder

Other, please specify (Employees)

Type of engagement

Education / information sharing

Details of engagement

Educate and work with stakeholders on understanding and measuring exposure to water-related risks
Run an engagement campaign to educate stakeholders about your water-related performance and strategy

Rationale for your engagement

We are committed to increasing employee awareness of water issues. For example, we launched an environmental-focused employee network group (ENG) in 2021 – MGM Planet Protectors. We hold monthly member meetings to (1) build an educational foundation of environmental sustainability; (2) provide a forum to get involved in environmental initiatives; and (3) create a network of environmental champions across the Company. We invite external experts to conduct monthly trainings for members. We measure success through two metrics: property representation (%) and the number of members (#). By year-end 2022, we had 253 members (nearly 500 in Q2 2023) and 88% property representation. We use a cloud-based employee engagement solution to track membership by cumulative total and by property. This solution provides real-time data. Leaders provide monthly updates to executive sponsors. We deem this initiative successful having reached 100% property representation. We are currently exploring new targets.

In 2022, we intentionally placed particular emphasis on corporate water stewardship. As part of our effort to achieve a leadership position in this area, we delivered a robust water white paper, a global water policy, and a strategic framework for addressing water use. We developed a water e-learning for nearly 11,000 employees (supervisors and above) to read, acknowledge and understand the Global Water Policy. The course was launched on World Water Day 2023.

Impact of the engagement and measures of success

In 2022, our Planet Protectors Employee Network Group had 253 members and nearly 500 in the second quarter of 2023. We aim to attract 2,500 members by 2025 and are therefore on track to meet this goal. Additionally, within 60 days of the water e-learning, over 50% of recipients (over 5,500 employees) completed the water e-learning. We aim for a 90% completion rate and are therefore on track to meet this goal.

W2. Business impacts

W2.1

(W2.1) Has your organization experienced any detrimental water-related impacts?

No

W2.2

(W2.2) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

	Water-related regulatory violations	Fines, enforcement orders, and/or other penalties	Comment
Row 1	No	<Not Applicable>	

W3. Procedures

W3.1

(W3.1) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

	Identification and classification of potential water pollutants	How potential water pollutants are identified and classified	Please explain
Row 1	Yes, we identify and classify our potential water pollutants	<p>At MGM Resorts, we recognize the importance of clean water and aim to not encroach on the human right to water and sanitation. We codify our commitment to water stewardship in our global water policy. To comply with water quality standards, we monitor all potable systems and test quarterly for pathogen organisms and disinfection by-products. We annually test all other contaminants required by the primacy agencies, such as lead and copper. Additionally, we engage with a third-party consultant for oversight and analysis.</p> <p>All wastewater at properties is discharged into municipal sewer systems and treated by the municipalities across our global operations. The treatment and testing of our water discharge is managed by those entities. About 72% of our facilities (by area), which comprises 65% of total global revenue, is under the jurisdiction of the Southern Nevada Water Authority. Our discharges are treated by the respective municipal water systems, and they adhere to the standards set by the EPA and the Safe Drinking Water Act SDWA.</p> <p>Some of thresholds (in parentheses) set by EPA and SNWA are the following: arsenic (≤ 100 ppb), copper (≤ 1 ppm), lead (0 ppb), total dissolved solids (≤ 1000 ppm), and benzene (≤ 5 ppb), trihalomethanes (disinfection by-products, ≤ 80 ppb), and total coliforms ($\leq 5\%$ mg/L). Water is deemed polluted if these thresholds are exceeded, and our municipal water systems follow the standards set by the government. EPA has set limits to over 90 contaminants.</p>	<Not Applicable>

W3.1a

(W3.1a) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Water pollutant category

Pathogens

Description of water pollutant and potential impacts

Potential water pollutants include pathogen organisms and disinfection by-products used in our facilities and housekeeping functions. The presence of pathogens in water, such as coliform bacteria, can cause diarrhoea, vomiting, cramps, nausea, headaches, fever, fatigue, and death to humans consuming it. DBP in water, also known as trihalomethanes, can increase the risk of cancer and liver damage and decrease nervous system activity.

Value chain stage

Direct operations

Actions and procedures to minimize adverse impacts

Beyond compliance with regulatory requirements

Implementation of integrated solid waste management systems

Please explain

We monitor all potable systems and test quarterly for pathogen organisms and disinfection by-products (DBPs). We annually test all other contaminants required by the primacy agencies, such as lead and copper. We engage a third-party expert for oversight and analysis. All wastewater at properties is discharged into municipal sewer systems and treated by the municipality. For example, in Las Vegas, the Southern Nevada Water Authority (SNWA) follows the standards set by the EPA and the Safe Drinking Water Act and ensure that the wastewater is properly treated for pathogens and DBP. We prevent direct wastewater discharge by regularly checking for leaks. Any leaks are promptly contained, reported to the head of Facilities, and maintenance personnel are deployed. Our facilities personnel receive training to handle leakages. We consider our water risk management of pollutants successful if our municipal water systems indicate that our wastewater do not exceed the limits set by EPA. We aim our wastewater to not exceed thresholds set by EPA. EPA has set limits to over 90 contaminants (e.g. lead (0 ppb)). We maintain an enterprise water management program to prevent legionnaires and other water quality issues. It involves flushing, sanitizing, and testing our water systems regularly. The Facilities COE partners with a third-party expert to oversee the program, conducting monthly visits to each property. Quarterly verifications are held with property managers to discuss any deficiencies.

(W3.3) Does your organization undertake a water-related risk assessment?

Yes, water-related risks are assessed

W3.3a

(W3.3a) Select the options that best describe your procedures for identifying and assessing water-related risks.**Value chain stage**

Direct operations

Coverage

Full

Risk assessment procedure

Water risks are assessed as part of an established enterprise risk management framework

Frequency of assessment

Annually

How far into the future are risks considered?

More than 6 years

Type of tools and methods used

Tools on the market

Enterprise risk management

Databases

Other

Tools and methods used

WRI Aqueduct

WWF Water Risk Filter

Internal company methods

External consultants

Materiality assessment

Contextual issues considered

Water availability at a basin/catchment level

Stakeholder conflicts concerning water resources at a basin/catchment level

Impact on human health

Water regulatory frameworks

Status of ecosystems and habitats

Access to fully-functioning, safely managed WASH services for all employees

Stakeholders considered

Customers

Employees

Investors

Local communities

Regulators

Water utilities at a local level

Comment

Water-related risks are assessed as part of the overall formal enterprise risk management process. Managed by our Senior Vice President of Internal Audit, this includes an assessment of risks faced by MGM Resorts. The outcome is a risk register which includes Risk Statements, Risk Owner(s), Risk Mitigation Activity, Risk Exposure, Link to Strategy, Primary Risk Owner(s), and Secondary Risk Owner(s). In our 2022 10-K filing, the following language on water was included: "Water scarcity could negatively impact our operations. Water is critical to the prosperity of the communities we serve and the ecosystems in which we operate. Water is also a limited resource in many parts of the world, including Las Vegas where the majority of our properties are located. Water availability is facing unprecedented challenges from overexploitation, the effects of climate change, and increasing demand for food and other consumer and industrial products whose manufacturing processes require water. As the demand for water continues to increase in the areas in which we operate, and as water becomes scarcer and the quality of available water deteriorates, our operations may incur higher costs or face capacity constraints and the possibility of reputational damage, which could adversely affect our profitability."

We use the WRI Aqueduct tool annually to understand the current water risk profile of our Company. We use it to assess water stress risk at all our properties in the U.S. and Macau, including the 13 Las Vegas Strip Resorts..

Because we have a long-term mindset, in 2021, we engaged a third-party expert to assess climate-related risks and water-related impacts for our global operations; both current and future risk exposure was explored. This included an assessment of the projected future ratio of water withdrawals to the total renewable water supply for all our properties. Additionally, our detailed assessment also explored the extent of annual flooding or permanent inundation due to sea level rise at a given location in a given year.

Our MGMRI Public Affairs Center of Excellence monitors applicable water regulations at all levels: local, county, state, federal, regional, and international. In collaboration with other divisions, water-related regulations are monitored and managed. The regulation pertaining to access to fully-functioning, safely managed WASH services for all employees is monitored by our Facilities and Hotel Strategy divisions.

Value chain stage

Supply chain

Coverage

Partial

Risk assessment procedure

Water risks are assessed as a standalone issue

Frequency of assessment

Annually

How far into the future are risks considered?

More than 6 years

Type of tools and methods used

Tools on the market

Tools and methods used

WRI Aqueduct
WWF Water Risk Filter

Contextual issues considered

Implications of water on your key commodities/raw materials

Stakeholders considered

Suppliers

Comment

In 2020 and 2021, we hired a third-party expert to conduct a climate risk assessment, which analyzed our company’s exposure to water-related risks, including water stress and sea-level rise. As part of this assessment, regional-level water stress risk was identified, providing insight into water stress facing our suppliers in those regions. . In 2022, MGM Resorts Global Procurement led a supplier risk assessment where questionnaires were distributed to 200+ critical suppliers, determined by spend, to conduct a supply chain segmentation and understand supply chain risk. This was conducted in partnership with a third-party expert. Performance data and qualitative information on policies, commitments, and programs were included in these questionnaires.

W3.3b

(W3.3b) Describe your organization’s process for identifying, assessing, and responding to water-related risks within your direct operations and other stages of your value chain.

	Rationale for approach to risk assessment	Explanation of contextual issues considered	Explanation of stakeholders considered	Decision-making process for risk response
Row 1	<p>In 2020, we conducted a materiality assessment, gathering input from stakeholders: employees, customers, regulators, suppliers, among others. Water risk emerged as a significant concern. These risks were evaluated in our Enterprise Risk Management process, overseen by Internal Audit COE, resulting in the inclusion of water-related risks in the official risk register. We aim to update the assessment every 2 to 3 years, and expect water risks to rise in importance.</p> <p>We assess water availability and related regulation because many properties are in stressed regions. We used the WRI Aqueduct tool to assess water stress risk at all our properties. We employed the WWF Risk Filter to assess risks from sea-level rise for both MGM and our suppliers. In 2021-22, we conducted a climate risk assessment, using internal methods and external consultants. The assessment focused on climate risk factors and water-related impacts.</p> <p>In 2022, we began a supplier risk assessment where questionnaires were distributed to 200+ critical suppliers, determined by spend, to conduct a segmentation and further understand supply chain risk. Performance data, commitments and programs were included. Critical water suppliers include providers of laundry services, linen and terry and agricultural products. Spend with these suppliers accounted for 18% of total spend in 2021 and as such, the assessment coverage is currently partial. We are working to complete an inventory of suppliers in water-secure regions.</p>	<p>The status of ecosystems and habitats is important for MGM Resorts to monitor because our agricultural food supply chain is large, given that we operate over 400 food and beverage outlets. As an operator of hospitality properties, we ensure our customers and employees have access to WASH-related services (e.g., potable drinking water, restroom facilities) and therefore monitor our compliance with the applicable regulation. Stakeholder conflicts concerning water resources in Southern Nevada are significant for MGM Resorts, given our core belief to build and sustain the communities in which we work and live. Implications of water are vital for our business because we are reliant on water in the hospitality services we offer to our guests.</p>	<p>To identify our most material non-financial risks, we conducted a materiality assessment. This included collecting inputs from representatives of four customers (e.g., convention clients), 18 employees, three investors, five community leaders and sustainability experts, two suppliers, one policymaker, and two industry associations. We chose to include these stakeholders to understand the importance of non-financial risks in their activities and to discover any stakeholder conflicts. Water risk was identified by many of our stakeholders and, therefore, important for our Company. In turn, we assessed these risks as part of our overall formal Enterprise Risk Management process. This process is managed by MGM’s SVP of Internal Audit, and includes a broad assessment of risks faced by MGM Resorts. The outcome of this process is a risk register which includes Risk Statements, Risk Owner(s), Risk Mitigation Activity, Risk Exposure, Link to Strategy, Primary Risk Owner(s), and Secondary Risk Owner(s). ESG risks have been officially recorded in the Enterprise Risk Management Risk register. We intend to update our materiality assessment every two to three years. We expect water-related risks to increase in importance in future iterations of our materiality assessment.</p>	<p>We take targeted approaches to risk mitigation based on findings from our risk assessments. Since 2017, we used the WRI Aqueduct tool to understand the water risk profile of our Company, namely, to assess water stress risk at all our properties in the U.S. and Macau, including the 13 Las Vegas Strip Resorts. The WWF Risk Filter was used to assess exposure to risks from sea-level rise. In 2021 and 2022, we conducted, via a third-party expert, a detailed climate risk assessment to further assess climate risk factors and water-related impacts – such as water stress, sea level rise, and flooding – to supplement our findings from the WRI tools.</p> <p>Lake Mead supplies 90% of water for our 13 Las Vegas Strip Resorts. Colorado River inflows have been consistently low for two decades and are expected to worsen based on water risk assessments. To address this, we developed a Global Water Policy to formalize our commitment to water stewardship and conservation. We also use ESG-linked executive compensation to incentivize management’s focus on water-related issues.</p> <p>The Social Impact & Sustainability COE, along with MGM Resorts Design & Development, leads our company’s approach to climate change. The ESG taskforce, comprising executives from various functions, supports the COE by approving policies and programs and overseeing implementation. Progress on goals, including water targets, is measured using a set of selected goals and targets.</p>

W4. Risks and opportunities

W4.1

(W4.1) Have you identified any inherent water-related risks with the potential to have a substantive financial or strategic impact on your business?

Yes, both in direct operations and the rest of our value chain

W4.1a

(W4.1a) How does your organization define substantive financial or strategic impact on your business?

We define substantive financial or strategic impact to be related to water-related risks, such as the risk of drought, the risk of withdrawing from water-stressed basins, and the threat of declining water quality, 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

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 impact with a net present value between \$1.0M and \$10.0M. A severe (high) financial impact is defined as any potential impact with a net present value of \$10.0M or greater. An example indicator utilized would be the evaluation of a water-related operating expense element, such as an analysis of the market price of water in a region with high or extremely high baseline water stress versus a region with low baseline water stress.

W4.1b

(W4.1b) What is the total number of facilities exposed to water risks with the potential to have a substantive financial or strategic impact on your business, and what proportion of your company-wide facilities does this represent?

	Total number of facilities exposed to water risk	% company-wide facilities this represents	Comment
Row 1	15	76-99	According to the WRI Aqueduct Water Risk Atlas, all our properties have a low baseline water stress risk. However, our long-term mindset initiated a detailed climate risk assessment, which evaluated our properties on future water stress risk. In turn, we discovered 15 properties with at least moderate exposure to future water stress risk by 2050.

W4.1c

(W4.1c) By river basin, what is the number and proportion of facilities exposed to water risks that could have a substantive financial or strategic impact on your business, and what is the potential business impact associated with those facilities?

Country/Area & River basin

United States of America	Colorado River (Pacific Ocean)
--------------------------	--------------------------------

Number of facilities exposed to water risk

11

% company-wide facilities this represents

51-75

Production value for the metals & mining activities associated with these facilities

<Not Applicable>

% company's annual electricity generation that could be affected by these facilities

<Not Applicable>

% company's global oil & gas production volume that could be affected by these facilities

<Not Applicable>

% company's total global revenue that could be affected

41-50

Comment

Country/Area & River basin

United States of America	Other, please specify (North Atlantic Coast)
--------------------------	--

Number of facilities exposed to water risk

3

% company-wide facilities this represents

1-25

Production value for the metals & mining activities associated with these facilities

<Not Applicable>

% company's annual electricity generation that could be affected by these facilities

<Not Applicable>

% company's global oil & gas production volume that could be affected by these facilities

<Not Applicable>

% company's total global revenue that could be affected

11-20

Comment

Country/Area & River basin

United States of America	St. Lawrence
--------------------------	--------------

Number of facilities exposed to water risk

1

% company-wide facilities this represents

1-25

Production value for the metals & mining activities associated with these facilities

<Not Applicable>

% company's annual electricity generation that could be affected by these facilities

<Not Applicable>

% company's global oil & gas production volume that could be affected by these facilities

<Not Applicable>

% company's total global revenue that could be affected

1-10

Comment

W4.2

(W4.2) Provide details of identified risks in your direct operations with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.

Country/Area & River basin

United States of America	Colorado River (Pacific Ocean)
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Type of risk & Primary risk driver

Chronic physical	Water stress
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Primary potential impact

Increased operating costs

Company-specific description

Lake Mead, a reservoir on the Colorado River, supplies approximately 90% of our water requirements for our 13 Las Vegas Strip Resorts. Inflows to the Colorado River have been significantly below average for two decades and are projected to worsen. The Southern Nevada Water Authority is taking action to mitigate drought-related impacts through new restrictions. MGM Resorts could be affected by the response to the Colorado River water shortage in that the local municipality does not secure an alternate water source. In this unlikely event, MGM Resorts may be exposed to higher water prices from price volatility, which could increase our operating expenses by as much as \$13 million.

Timeframe

More than 6 years

Magnitude of potential impact

Medium

Likelihood

Unlikely

Are you able to provide a potential financial impact figure?

Yes, an estimated range

Potential financial impact figure (currency)

<Not Applicable>

Potential financial impact figure - minimum (currency)

6680000

Potential financial impact figure - maximum (currency)

13220000

Explanation of financial impact

We estimate the financial impact of this risk to be between \$7 million to \$13 million, which is the cost of rising water prices. Our Las Vegas Strip Resort’s annual water requirement is approximately 3 billion gallons, and the average cost per thousand gallons in 2022 was \$4.37, approximately \$13,000,000 per annum. Thus, if the unit price of water was to increase by 50% (\$6.56) or by 100% (\$8.74), the potential financial impact would be the increase in water utility expenses.

- Minimum: 3 billion gallons * \$6.56 unit price (\$/kgal) = \$19,680,000 - \$13,000,000 = \$6,680,000
- Maximum: 3 billion gallons * \$8.74 unit price (\$/kgal) = \$26,220,000 - \$13,000,000 = \$13,220,000

Primary response to risk

Increase capital expenditure

Description of response

MGM Resorts has been investing in major capital projects to significantly reduce water withdrawals from the Colorado River. It includes the installation of a major reuse system at Shark Reef Aquarium, building new wells, replacing grass with artificial turf or drought-tolerant landscaping, and using advanced water savings technology. For example, in 2022, replaced an additional 12,000 square feet of grass with artificial turf or desert-friendly landscaping (on top of the 200,000 square feet we replaced by 2021) to help reduce our consumptive water use. Also, in 2021, invested in submeters for all our cooling towers to gain deeper insight into our consumptive water use.

Also, we began a multi-year cooling tower replacement project for our Las Vegas Strip Resorts in 2021. We started with four properties, requiring over \$3.6 million in initial capital investment. Through this comprehensive program, MGM Resorts will increase the cycles of concentration from 2.5 up to 5, providing a 50% reduction in water use across our cooling towers.

Cost of response

2000000

Explanation of cost of response

The total cost of response for the identified risk could be \$2,000,000. \$1,000,000 accounts for the purchase and installation of major water reuse technologies, \$500,000 accounts for building several new wells and associated fees, \$300,000 accounts for replacing remaining grass, and \$200,000 to operate the systems and technologies.

- \$500,000+\$300,000+\$1,000,000+\$200,000 = \$2,000,000

W4.2a

(W4.2a) Provide details of risks identified within your value chain (beyond direct operations) with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.

Country/Area & River basin

United States of America	Colorado River (Pacific Ocean)
--------------------------	--------------------------------

Stage of value chain

Supply chain

Type of risk & Primary risk driver

Chronic physical	Water stress
------------------	--------------

Primary potential impact

Supply chain disruption

Company-specific description

With more than 4.4 million square feet of event and convention space and over 400 food and beverage outlets, MGM Resorts is highly reliant on the indirect use of freshwater for growing produce in our agricultural supply chain. Therefore, water stress could result in higher produce costs.

Timeframe

More than 6 years

Magnitude of potential impact

Medium-low

Likelihood

Likely

Are you able to provide a potential financial impact figure?

Yes, an estimated range

Potential financial impact figure (currency)

<Not Applicable>

Potential financial impact figure - minimum (currency)

3000000

Potential financial impact figure - maximum (currency)

4500000

Explanation of financial impact

We estimate the potential impact of this risk to be an increase of between \$3.0 million and \$4.5 million in annual operating expenses from increased prices for produce. \$30 million is MGM Resorts' approximate procurement spend on produce used in its services in 2022. According to the US Department of Agriculture, on average, food prices increased by 9.9% in 2022, while food prices increased by 3.9% in 2021. Assuming an average of 5% increase in food prices annually, we determined a 10 to 15% increase in the cost of produce over 2 to 3 years in our produce procurement spend in 2022. Additionally, situations such as rising temperature may cause drought in some regions such as China and U.S. Midwest, where we partly source our food, which may increase our procurement costs as suppliers adapt to drought conditions and water price volatility. A 10 to 15% increase in the cost of produce would have a potential financial impact between \$3.0 million and \$4.5 million.

- \$30 million * 10% = \$3,000,000
- \$30 million * 15% = \$4,500,000

Primary response to risk

Supplier engagement	Other, please specify (Supplier diversification)
---------------------	--

Description of response

From 2020 to 2021, we conducted water stress risk assessments, as part of our detailed climate risk and opportunity assessment, across the regions we operate in the U.S. and China, including Las Vegas, where 13 MGM Resorts properties are located, and some of the regions where we source our supplies. As a result of these assessments, we are working to identify critical suppliers in water-stressed regions and develop a complete inventory of suppliers in water-secure regions.

Cost of response

300000

Explanation of cost of response

The total cost of the response to this risk is \$300,000. This is the cost to conduct water stress risk assessments across all regions where we source our supplies, such as in the U. S. and China. The cost for hiring a third-party expert to conduct the assessment is \$200,000, and \$100,000 is the cost of management. \$200,000 (hiring a third party expert to conduct the assessment) + \$100,000 (cost for of management) = \$300,000

W4.3

(W4.3) Have you identified any water-related opportunities with the potential to have a substantive financial or strategic impact on your business?

Yes, we have identified opportunities, and some/all are being realized

W4.3a

(W4.3a) Provide details of opportunities currently being realized that could have a substantive financial or strategic impact on your business.

Type of opportunity

Efficiency

Primary water-related opportunity

Improved water efficiency in operations

Company-specific description & strategy to realize opportunity

This opportunity is strategic to MGM Resorts because, as part of MGM Resorts Focused on What Matters platform, protecting the planet is one of four key pillars, and water management is one of three core categories in this pillar. Lake Mead, a reservoir on the Colorado River, supplies approximately 90% of our water requirements for our 13 Las Vegas Strip Resorts. Inflows to the Colorado River have been significantly below average for two decades and are projected to worsen. Additionally, in 2022, our global total water withdrawal was approximately 4.7 billion gallons. We invest and implement water conservation measures, including installing and retrofitting water-efficient fixtures, implementing new technologies, and replacing water-intensive landscaping. Since 2007, we have avoided over 6.0 billion gallons of water due to conservation efforts. For example, at MGM Cotai in Macau, a reverse osmosis system was installed in late 2019 to improve the water efficiency of its cooling towers. The system is designed to recycle bleed-off water from the cooling towers. In turn, MGM Cotai has achieved its 12% recycled water target in 2021 and received the China Green Building 3 Star Operational Label, where water conservation is a key criterion. In the U.S., at The Park Vegas, we installed point-source drippers that use 72% less water than traditional sprinklers. Our total water use at The Park Vegas decreased by 65% since 2019. We tracked the impact of this measure via utility invoices through our centrally managed database.

Estimated timeframe for realization

4 to 6 years

Magnitude of potential financial impact

Low-medium

Are you able to provide a potential financial impact figure?

Yes, an estimated range

Potential financial impact figure (currency)

<Not Applicable>

Potential financial impact figure – minimum (currency)

4916250

Potential financial impact figure – maximum (currency)

5899500

Explanation of financial impact

If MGM Resorts were to continue implementing water efficiency measures and achieve an estimated reduction in total water use of 25% to 30%, the estimated savings could be over \$6 million. In 2022, our total water withdrawal was approximately 4.7 billion gallons, and the unit price was about \$4.37 per thousand gallons. The reduction of 25% is equivalent to 1.175 million gallons reduced, and a 30% reduction is equivalent to 1.410 million gallons reduced. The cost per thousand gallons is \$4.37. The estimated savings would then be between \$5,134,750 and \$6,161,700.

- \$4.37 (per thousand gallon) x 1.175 million gallons = \$5,134,750 – Minimum
- \$4.37 (per thousand gallon) x 1.410 million gallons = \$6,161,700 - Maximum

W5. Facility-level water accounting

W5.1

(W5.1) For each facility referenced in W4.1c, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Facility reference number

Facility 1

Facility name (optional)

Country/Area & River basin

United States of America	Colorado River (Pacific Ocean)
--------------------------	--------------------------------

Latitude

36.107349

Longitude

-115.176582

Located in area with water stress

Yes

Primary power generation source for your electricity generation at this facility

<Not Applicable>

Oil & gas sector business division

<Not Applicable>

Total water withdrawals at this facility (megaliters/year)

2339.6

Comparison of total withdrawals with previous reporting year

About the same

Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

Withdrawals from brackish surface water/seawater

0

Withdrawals from groundwater - renewable

0

Withdrawals from groundwater - non-renewable

0

Withdrawals from produced/entrained water

0

Withdrawals from third party sources

2339.6

Total water discharges at this facility (megaliters/year)

1785.11

Comparison of total discharges with previous reporting year

About the same

Discharges to fresh surface water

0

Discharges to brackish surface water/seawater

0

Discharges to groundwater

0

Discharges to third party destinations

1785.11

Total water consumption at this facility (megaliters/year)

554.49

Comparison of total consumption with previous reporting year

About the same

Please explain

In Southern Nevada, due to the unique infrastructure for water management developed by the Southern Nevada Water Authority, water discharges are not available through utility invoicing. Therefore, we use estimates prepared by a third-party expert based on our consumptive versus non-consumptive water use to determine water discharges for our Las Vegas Strip Resorts. Total water consumption is defined as total water withdrawals minus water discharges. Year-over-year changes are considered about the same if less than 5%.

Facility reference number

Facility 2

Facility name (optional)

Country/Area & River basin

United States of America	Colorado River (Pacific Ocean)
--------------------------	--------------------------------

Latitude

36.11396

Longitude

-115.173019

Located in area with water stress

Yes

Primary power generation source for your electricity generation at this facility

<Not Applicable>

Oil & gas sector business division

<Not Applicable>

Total water withdrawals at this facility (megaliters/year)

1924.76

Comparison of total withdrawals with previous reporting year

Much higher

Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

Withdrawals from brackish surface water/seawater

0

Withdrawals from groundwater - renewable

476.4

Withdrawals from groundwater - non-renewable

0

Withdrawals from produced/entrained water

0

Withdrawals from third party sources

1448.37

Total water discharges at this facility (megaliters/year)

1468.59

Comparison of total discharges with previous reporting year

Much higher

Discharges to fresh surface water

0

Discharges to brackish surface water/seawater

0

Discharges to groundwater

0

Discharges to third party destinations

1468.59

Total water consumption at this facility (megaliters/year)

456.17

Comparison of total consumption with previous reporting year

Much higher

Please explain

In Southern Nevada, due to the unique infrastructure for water management developed by the Southern Nevada Water Authority, water discharges are not available through utility invoicing. Therefore, we use estimates prepared by a third-party expert based on our consumptive versus non-consumptive water use to determine water discharges for our Las Vegas Strip Resorts. Total water consumption is defined as total water withdrawals minus water discharges. Year-over-year changes are considered much higher if above 10%. The large increase in water withdrawals is the result of our business volumes recovering from Covid-19-driven closures in 2021.

Facility reference number

Facility 3

Facility name (optional)

Country/Area & River basin

United States of America	Colorado River (Pacific Ocean)
--------------------------	--------------------------------

Latitude

36.09919

Longitude

-115.175217

Located in area with water stress

Yes

Primary power generation source for your electricity generation at this facility

<Not Applicable>

Oil & gas sector business division

<Not Applicable>

Total water withdrawals at this facility (megaliters/year)

816.55

Comparison of total withdrawals with previous reporting year

About the same

Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

Withdrawals from brackish surface water/seawater

0

Withdrawals from groundwater - renewable

0

Withdrawals from groundwater - non-renewable

0

Withdrawals from produced/entrained water

0

Withdrawals from third party sources

816.55

Total water discharges at this facility (megaliters/year)

623.03

Comparison of total discharges with previous reporting year

About the same

Discharges to fresh surface water

0

Discharges to brackish surface water/seawater

0

Discharges to groundwater

0

Discharges to third party destinations

623.03

Total water consumption at this facility (megaliters/year)

193.52

Comparison of total consumption with previous reporting year

About the same

Please explain

In Southern Nevada, due to the unique infrastructure for water management developed by the Southern Nevada Water Authority, water discharges are not available through utility invoicing. Therefore, we use estimates prepared by a third-party expert based on our consumptive versus non-consumptive water use to determine water discharges for our Las Vegas Strip Resorts. Total water consumption is defined as total water withdrawals minus water discharges. Year-over-year changes are considered about the same if less than 5%.

Facility reference number

Facility 4

Facility name (optional)

Country/Area & River basin

United States of America	Colorado River (Pacific Ocean)
--------------------------	--------------------------------

Latitude

36.095509

Longitude

-115.176064

Located in area with water stress

Yes

Primary power generation source for your electricity generation at this facility

<Not Applicable>

Oil & gas sector business division

<Not Applicable>

Total water withdrawals at this facility (megaliters/year)

1030.05

Comparison of total withdrawals with previous reporting year

Much higher

Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

Withdrawals from brackish surface water/seawater

0

Withdrawals from groundwater - renewable

0

Withdrawals from groundwater - non-renewable

0

Withdrawals from produced/entrained water

0

Withdrawals from third party sources

1030.05

Total water discharges at this facility (megaliters/year)

785.93

Comparison of total discharges with previous reporting year

Much higher

Discharges to fresh surface water

0

Discharges to brackish surface water/seawater

0

Discharges to groundwater

0

Discharges to third party destinations

785.93

Total water consumption at this facility (megaliters/year)

244.12

Comparison of total consumption with previous reporting year

Much higher

Please explain

In Southern Nevada, due to the unique infrastructure for water management developed by the Southern Nevada Water Authority, water discharges are not available through utility invoicing. Therefore, we use estimates prepared by a third-party expert based on our consumptive versus non-consumptive water use to determine water discharges for our Las Vegas Strip Resorts. Total water consumption is defined as total water withdrawals minus water discharges. Year-over-year changes are considered much higher if greater than 10%. The large increase in water withdrawals is the result of our business volumes recovering from Covid-19-driven closures in 2021.

Facility reference number

Facility 5

Facility name (optional)**Country/Area & River basin**

United States of America	Colorado River (Pacific Ocean)
--------------------------	--------------------------------

Latitude

36.09127

Longitude

-115.173691

Located in area with water stress

Yes

Primary power generation source for your electricity generation at this facility

<Not Applicable>

Oil & gas sector business division

<Not Applicable>

Total water withdrawals at this facility (megaliters/year)

2034.06

Comparison of total withdrawals with previous reporting year

Higher

Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

Withdrawals from brackish surface water/seawater

0

Withdrawals from groundwater - renewable

64.39

Withdrawals from groundwater - non-renewable

0

Withdrawals from produced/entrained water

0

Withdrawals from third party sources

1969.67

Total water discharges at this facility (megaliters/year)

1551.99

Comparison of total discharges with previous reporting year

Higher

Discharges to fresh surface water

0

Discharges to brackish surface water/seawater

0

Discharges to groundwater

0

Discharges to third party destinations

1551.99

Total water consumption at this facility (megaliters/year)

482.07

Comparison of total consumption with previous reporting year

Higher

Please explain

In Southern Nevada, due to the unique infrastructure for water management developed by the Southern Nevada Water Authority, water discharges are not available through utility invoicing. Therefore, we use estimates prepared by a third-party expert based on our consumptive versus non-consumptive water use to determine water discharges for our Las Vegas Strip Resorts. Total water consumption is defined as total water withdrawals minus water discharges. Year-over-year changes are considered higher if between 5% and 10%. The large increase in water withdrawals is the result of our business volumes recovering from Covid-19-driven closures in 2021.

Facility reference number

Facility 6

Facility name (optional)**Country/Area & River basin**

United States of America	Colorado River (Pacific Ocean)
--------------------------	--------------------------------

Latitude

36.102249

Longitude

-115.169968

Located in area with water stress

Yes

Primary power generation source for your electricity generation at this facility

<Not Applicable>

Oil & gas sector business division

<Not Applicable>

Total water withdrawals at this facility (megaliters/year)

1709.67

Comparison of total withdrawals with previous reporting year

Much lower

Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

Withdrawals from brackish surface water/seawater

0

Withdrawals from groundwater - renewable

253.35

Withdrawals from groundwater - non-renewable

0

Withdrawals from produced/entrained water

0

Withdrawals from third party sources

1456.32

Total water discharges at this facility (megaliters/year)

1304.48

Comparison of total discharges with previous reporting year

Much lower

Discharges to fresh surface water

0

Discharges to brackish surface water/seawater

0

Discharges to groundwater

0

Discharges to third party destinations

1304.48

Total water consumption at this facility (megaliters/year)

405.19

Comparison of total consumption with previous reporting year

Much lower

Please explain

In Southern Nevada, due to the unique infrastructure for water management developed by the Southern Nevada Water Authority, water discharges are not available through utility invoicing. Therefore, we use estimates prepared by a third-party expert based on our consumptive versus non-consumptive water use to determine water discharges for our Las Vegas Strip Resorts. Total water consumption is defined as total water withdrawals minus water discharges. Year-over-year changes are considered much lower if greater than 10%.

Facility reference number

Facility 7

Facility name (optional)**Country/Area & River basin**

United States of America	Colorado River (Pacific Ocean)
--------------------------	--------------------------------

Latitude

36.10458

Longitude

-115.173607

Located in area with water stress

Yes

Primary power generation source for your electricity generation at this facility

<Not Applicable>

Oil & gas sector business division

<Not Applicable>

Total water withdrawals at this facility (megaliters/year)

740.14

Comparison of total withdrawals with previous reporting year

Much higher

Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

Withdrawals from brackish surface water/seawater

0

Withdrawals from groundwater - renewable

0

Withdrawals from groundwater - non-renewable

0

Withdrawals from produced/entrained water

0

Withdrawals from third party sources

740.14

Total water discharges at this facility (megaliters/year)

564.73

Comparison of total discharges with previous reporting year

Much higher

Discharges to fresh surface water

0

Discharges to brackish surface water/seawater

0

Discharges to groundwater

0

Discharges to third party destinations

564.73

Total water consumption at this facility (megaliters/year)

175.41

Comparison of total consumption with previous reporting year

Much higher

Please explain

In Southern Nevada, due to the unique infrastructure for water management developed by the Southern Nevada Water Authority, water discharges are not available through utility invoicing. Therefore, we use estimates prepared by a third-party expert based on our consumptive versus non-consumptive water use to determine water discharges for our Las Vegas Strip Resorts. Total water consumption is defined as total water withdrawals minus water discharges. Year-over-year changes are considered much higher if greater than 10%. The large increase in water withdrawals is the result of our business volumes recovering from Covid-19-driven closures in 2021.

Facility reference number

Facility 8

Facility name (optional)**Country/Area & River basin**

United States of America

Colorado River (Pacific Ocean)

Latitude

36.10606

Longitude

-115.16674

Located in area with water stress

Yes

Primary power generation source for your electricity generation at this facility

<Not Applicable>

Oil & gas sector business division

<Not Applicable>

Total water withdrawals at this facility (megaliters/year)

532.34

Comparison of total withdrawals with previous reporting year

Much higher

Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

Withdrawals from brackish surface water/seawater

0

Withdrawals from groundwater - renewable

4.96

Withdrawals from groundwater - non-renewable

0

Withdrawals from produced/entrained water

0

Withdrawals from third party sources

527.38

Total water discharges at this facility (megaliters/year)

406.17

Comparison of total discharges with previous reporting year

Much higher

Discharges to fresh surface water

0

Discharges to brackish surface water/seawater

0

Discharges to groundwater

0

Discharges to third party destinations

406.17

Total water consumption at this facility (megaliters/year)

126.16

Comparison of total consumption with previous reporting year

Much higher

Please explain

In Southern Nevada, due to the unique infrastructure for water management developed by the Southern Nevada Water Authority, water discharges are not available through utility invoicing. Therefore, we use estimates prepared by a third-party expert based on our consumptive versus non-consumptive water use to determine water discharges for our Las Vegas Strip Resorts. Total water consumption is defined as total water withdrawals minus water discharges. Year-over-year changes are considered much higher if greater than 10%. The large increase in water withdrawals is the result of our business volumes recovering from Covid-19-driven closures in 2021.

Facility reference number

Facility 9

Facility name (optional)

Country/Area & River basin

United States of America	Colorado River (Pacific Ocean)
--------------------------	--------------------------------

Latitude

36.102852

Longitude

-115.178162

Located in area with water stress

Yes

Primary power generation source for your electricity generation at this facility

<Not Applicable>

Oil & gas sector business division

<Not Applicable>

Total water withdrawals at this facility (megaliters/year)

43.93

Comparison of total withdrawals with previous reporting year

Much higher

Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

Withdrawals from brackish surface water/seawater

0

Withdrawals from groundwater - renewable

0

Withdrawals from groundwater - non-renewable

0

Withdrawals from produced/entrained water

0

Withdrawals from third party sources

43.93

Total water discharges at this facility (megaliters/year)

33.52

Comparison of total discharges with previous reporting year

Much higher

Discharges to fresh surface water

0

Discharges to brackish surface water/seawater

0

Discharges to groundwater

0

Discharges to third party destinations

33.52

Total water consumption at this facility (megaliters/year)

10.41

Comparison of total consumption with previous reporting year

Much higher

Please explain

In Southern Nevada, due to the unique infrastructure for water management developed by the Southern Nevada Water Authority, water discharges are not available through utility invoicing. Therefore, we use estimates prepared by a third-party expert based on our consumptive versus non-consumptive water use to determine water discharges for our Las Vegas Strip Resorts. Total water consumption is defined as total water withdrawals minus water discharges. Year-over-year changes are considered much higher if greater than 10%. The large increase in water withdrawals is the result of our business volumes recovering from Covid-19-driven closures in 2021.

Facility reference number

Facility 10

Facility name (optional)

Country/Area & River basin

United States of America	Colorado River (Pacific Ocean)
--------------------------	--------------------------------

Latitude

36.10606

Longitude

-115.16674

Located in area with water stress

Yes

Primary power generation source for your electricity generation at this facility

<Not Applicable>

Oil & gas sector business division

<Not Applicable>

Total water withdrawals at this facility (megaliters/year)

413.56

Comparison of total withdrawals with previous reporting year

About the same

Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

Withdrawals from brackish surface water/seawater

0

Withdrawals from groundwater - renewable

0

Withdrawals from groundwater - non-renewable

0

Withdrawals from produced/entrained water

0

Withdrawals from third party sources

413.56

Total water discharges at this facility (megaliters/year)

315.54

Comparison of total discharges with previous reporting year

About the same

Discharges to fresh surface water

0

Discharges to brackish surface water/seawater

0

Discharges to groundwater

0

Discharges to third party destinations

315.54

Total water consumption at this facility (megaliters/year)

98.01

Comparison of total consumption with previous reporting year

About the same

Please explain

In Southern Nevada, due to the unique infrastructure for water management developed by the Southern Nevada Water Authority, water discharges are not available through utility invoicing. Therefore, we use estimates prepared by a third-party expert based on our consumptive versus non-consumptive water use to determine water discharges for our Las Vegas Strip Resorts. Total water consumption is defined as total water withdrawals minus water discharges. Year-over-year changes are considered about the same if less than 5%.

Facility reference number

Facility 11

Facility name (optional)

Country/Area & River basin

United States of America	Other, please specify (North Atlantic Coast)
--------------------------	--

Latitude

39.377911

Longitude

-74.433792

Located in area with water stress

Yes

Primary power generation source for your electricity generation at this facility

<Not Applicable>

Oil & gas sector business division

<Not Applicable>

Total water withdrawals at this facility (megaliters/year)

473.22

Comparison of total withdrawals with previous reporting year

Much lower

Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

Withdrawals from brackish surface water/seawater

0

Withdrawals from groundwater - renewable

0

Withdrawals from groundwater - non-renewable

0

Withdrawals from produced/entrained water

0

Withdrawals from third party sources

473.22

Total water discharges at this facility (megaliters/year)

402.24

Comparison of total discharges with previous reporting year

Much lower

Discharges to fresh surface water

0

Discharges to brackish surface water/seawater

0

Discharges to groundwater

0

Discharges to third party destinations

402.24

Total water consumption at this facility (megaliters/year)

70.98

Comparison of total consumption with previous reporting year

Much lower

Please explain

Total water consumption is defined as total water withdrawals minus water discharges. Year-over-year changes are considered much lower if greater than 10%. The large decrease was the result of consumptive water use reduction efforts at this property.

Facility reference number

Facility 12

Facility name (optional)

Country/Area & River basin

United States of America	Other, please specify (North Atlantic Coast)
--------------------------	--

Latitude

38.795101

Longitude

-77.009041

Located in area with water stress

Yes

Primary power generation source for your electricity generation at this facility

<Not Applicable>

Oil & gas sector business division

<Not Applicable>

Total water withdrawals at this facility (megaliters/year)

304.14

Comparison of total withdrawals with previous reporting year

About the same

Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

Withdrawals from brackish surface water/seawater

0

Withdrawals from groundwater - renewable

0

Withdrawals from groundwater - non-renewable

0

Withdrawals from produced/entrained water

0

Withdrawals from third party sources

304.14

Total water discharges at this facility (megaliters/year)

258.52

Comparison of total discharges with previous reporting year

About the same

Discharges to fresh surface water

0

Discharges to brackish surface water/seawater

0

Discharges to groundwater

0

Discharges to third party destinations

258.52

Total water consumption at this facility (megaliters/year)

45.62

Comparison of total consumption with previous reporting year

About the same

Please explain

Total water consumption is defined as total water withdrawals minus water discharges. Year-over-year changes are considered about the same if less than 5%.

Facility reference number

Facility 13

Facility name (optional)

Country/Area & River basin

United States of America	Other, please specify (North Atlantic Coast)
--------------------------	--

Latitude

40.919682

Longitude

-73.865227

Located in area with water stress

Yes

Primary power generation source for your electricity generation at this facility

<Not Applicable>

Oil & gas sector business division

<Not Applicable>

Total water withdrawals at this facility (megaliters/year)

106.84

Comparison of total withdrawals with previous reporting year

About the same

Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

Withdrawals from brackish surface water/seawater

0

Withdrawals from groundwater - renewable

0

Withdrawals from groundwater - non-renewable

0

Withdrawals from produced/entrained water

0

Withdrawals from third party sources

106.84

Total water discharges at this facility (megaliters/year)

90.81

Comparison of total discharges with previous reporting year

About the same

Discharges to fresh surface water

0

Discharges to brackish surface water/seawater

0

Discharges to groundwater

0

Discharges to third party destinations

90.81

Total water consumption at this facility (megaliters/year)

16.03

Comparison of total consumption with previous reporting year

About the same

Please explain

Total water consumption is defined as total water withdrawals minus water discharges. Year-over-year changes are considered about the same if less than 5%.

Facility reference number

Facility 14

Facility name (optional)

Country/Area & River basin

United States of America	St. Lawrence
--------------------------	--------------

Latitude

41.35046

Longitude

-81.52659

Located in area with water stress

Yes

Primary power generation source for your electricity generation at this facility

<Not Applicable>

Oil & gas sector business division

<Not Applicable>

Total water withdrawals at this facility (megaliters/year)

99.01

Comparison of total withdrawals with previous reporting year

Much higher

Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

Withdrawals from brackish surface water/seawater

0

Withdrawals from groundwater - renewable

0

Withdrawals from groundwater - non-renewable

0

Withdrawals from produced/entrained water

0

Withdrawals from third party sources

99.01

Total water discharges at this facility (megaliters/year)

84.16

Comparison of total discharges with previous reporting year

Much higher

Discharges to fresh surface water

0

Discharges to brackish surface water/seawater

0

Discharges to groundwater

0

Discharges to third party destinations

84.16

Total water consumption at this facility (megaliters/year)

14.85

Comparison of total consumption with previous reporting year

Much higher

Please explain

Total water consumption is defined as total water withdrawals minus water discharges. Year-over-year changes are considered much higher if greater than 10%.

Facility reference number

Facility 15

Facility name (optional)

Country/Area & River basin

United States of America	Colorado River (Pacific Ocean)
--------------------------	--------------------------------

Latitude

36.2579

Longitude

-115.105408

Located in area with water stress

Yes

Primary power generation source for your electricity generation at this facility

<Not Applicable>

Oil & gas sector business division

<Not Applicable>

Total water withdrawals at this facility (megaliters/year)

1764.17

Comparison of total withdrawals with previous reporting year

Much higher

Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

Withdrawals from brackish surface water/seawater

0

Withdrawals from groundwater - renewable

892.53

Withdrawals from groundwater - non-renewable

0

Withdrawals from produced/entrained water

0

Withdrawals from third party sources

871.64

Total water discharges at this facility (megaliters/year)

88.21

Comparison of total discharges with previous reporting year

Much higher

Discharges to fresh surface water

0

Discharges to brackish surface water/seawater

0

Discharges to groundwater

0

Discharges to third party destinations

88.21

Total water consumption at this facility (megaliters/year)

1675.96

Comparison of total consumption with previous reporting year

Much higher

Please explain

Total water consumption is defined as total water withdrawals minus water discharges. Year-over-year changes are considered much higher if greater than 10%.

W5.1a

(W5.1a) For the facilities referenced in W5.1, what proportion of water accounting data has been third party verified?

Water withdrawals – total volumes

% verified

76-100

Verification standard used

Water withdrawals - total volumes data was externally verified in alignment with International Standard on Assurance Engagements (ISAE) 3000, Assurance Engagements Other Than Audits or reviews of Historical Financial Information (2012). In this process, sources of water data were verified and checked, including utility invoices and our centrally managed database, and internal controls were reviewed. Additionally, internal teams and third-party vendors were interviewed.

Please explain

<Not Applicable>

Water withdrawals – volume by source

% verified

76-100

Verification standard used

Water withdrawals - volume by source data was externally verified in alignment with International Standard on Assurance Engagements (ISAE) 3000, Assurance Engagements Other Than Audits or reviews of Historical Financial Information (2012). In this process, sources of water data were verified and checked, including utility invoices and our centrally managed database, and internal controls were reviewed. Additionally, internal teams and third-party vendors were interviewed.

Please explain

<Not Applicable>

Water withdrawals – quality by standard water quality parameters

% verified
Not verified

Verification standard used
<Not Applicable>

Please explain
Water withdrawn from third-party sources and water discharged by MGM are regulated, monitored and treated by municipal water systems.

Water discharges – total volumes

% verified
Not verified

Verification standard used
<Not Applicable>

Please explain
Water withdrawn from third-party sources and water discharged by MGM are regulated, monitored and treated by municipal water systems.

Water discharges – volume by destination

% verified
Not verified

Verification standard used
<Not Applicable>

Please explain
Water withdrawn from third-party sources and water discharged by MGM are regulated, monitored and treated by municipal water systems.

Water discharges – volume by final treatment level

% verified
Not verified

Verification standard used
<Not Applicable>

Please explain
Water withdrawn from third-party sources and water discharged by MGM are regulated, monitored and treated by municipal water systems.

Water discharges – quality by standard water quality parameters

% verified
Not verified

Verification standard used
<Not Applicable>

Please explain
Water withdrawn from third-party sources and water discharged by MGM are regulated, monitored and treated by municipal water systems.

Water consumption – total volume

% verified
Not verified

Verification standard used
<Not Applicable>

Please explain
Water withdrawn from third-party sources and water discharged by MGM are regulated, monitored and treated by municipal water systems.

W6. Governance

W6.1

(W6.1) Does your organization have a water policy?

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

W6.1a

(W6.1a) Select the options that best describe the scope and content of your water policy.

	Scope	Content	Please explain
Row 1	Company-wide	<p>Description of the scope (including value chain stages) covered by the policy</p> <p>Description of business dependency on water</p> <p>Description of business impact on water</p> <p>Commitment to align with international frameworks, standards, and widely-recognized water initiatives</p> <p>Commitment to prevent, minimize, and control pollution</p> <p>Commitment to reduce water withdrawal and/or consumption volumes in direct operations</p> <p>Commitment to reduce water withdrawal and/or consumption volumes in supply chain</p> <p>Commitment to safely managed Water, Sanitation and Hygiene (WASH) in the workplace</p> <p>Commitment to stakeholder education and capacity building on water security</p> <p>Commitment to water stewardship and/or collective action</p> <p>Commitments beyond regulatory compliance</p> <p>Reference to company water-related targets</p> <p>Acknowledgement of the human right to water and sanitation</p> <p>Recognition of environmental linkages, for example, due to climate change</p>	<p>MGM Resorts is committed to water stewardship in our direct operations, across our value chain, and within the communities in which we operate. We primarily express our commitment to water stewardship and water policies in our Environmental Policy and dedicated webpage to water management. We express our recognition of MGM Resorts' use of water in our business activities, such as water use in our cooling towers, food and dining services, golf courses, pools, spas, laundry, guest rooms (e.g., showers, toilets, sinks), WASH services to guests and employees, and for growing food in our agricultural supply chain and cleaning linens in our outsourced laundry.</p> <p>In 2022, we developed a Global Water Policy to codify and communicate our commitment to water stewardship. The scope of MGM's water policy applies company-wide as it aligns with our overall water goals, which cover all global operations.</p> <p>Our Environmental Policy also expresses the following: Our company is highly dependent on water and thus important that our properties have access to it, or else face a shutdown of our operations. We observe several water-related standards to track our performance in our direct operations, such as the quality of our water withdrawals in accordance with federal EPA regulations.</p> <p>Our approach to Social Impact & Sustainability is aligned with the United Nations Sustainable Development Goals, and our water policy aligns specifically Goal #6 Clean Water and Sanitation (SDG 6). Our specific water goal is to achieve 35% less water withdrawal intensity per square foot by 2030 (2007 baseline). We also have an interim goal of 33% less water withdrawal intensity per square foot by 2025 (2007 baseline). We are committed to increasing the water efficiency of our existing buildings and implementing water-efficient technology for new developments, facility upgrades, and landscape upgrades. We also recognize the impacts of climate change, such as rising temperatures causing drought, on future water availability at some of our properties.</p> <p>We recognize water as a fundamental human right, and we aim to ensure that our direct operations do not encroach on the human right to water and sanitation.</p> <p>We are committed to water efficiency, and Lake Mead, a freshwater reservoir of the Colorado River, supplies approximately 90% of the water requirements for MGM's 13 Las Vegas Strip Resorts.</p>

W6.2

(W6.2) Is there board level oversight of water-related issues within your organization?

Yes

W6.2a

(W6.2a) Identify the position(s) (do not include any names) of the individual(s) on the board with responsibility for water-related issues.

Position of individual or committee	Responsibilities for water-related issues
Board-level committee	The Corporate Social Responsibility & Sustainability (CSR&S) Committee of the MGM Resorts Board is responsible for monitoring the progress of implementing water-efficient technologies to meet our 2030 goal to reduce water withdrawal intensity per square foot by 35% from a 2007 baseline. For example, in 2021, the Committee decided to pursue a major cooling tower replacement project in Las Vegas. The project began with a \$3.6 million investment for new cooling systems at four Las Vegas Strip Resorts. This multi-year initiative involves installing more efficient systems for environmental savings and sub-meters for tracking consumptive water use and discharge.

W6.2b

(W6.2b) Provide further details on the board’s oversight of water-related issues.

	Frequency that water-related issues are a scheduled agenda item	Governance mechanisms into which water-related issues are integrated	Please explain
Row 1	Scheduled - all meetings	Monitoring implementation and performance Monitoring progress towards corporate targets Overseeing major capital expenditures Overseeing the setting of corporate targets Overseeing value chain engagement Reviewing and guiding business plans Reviewing and guiding corporate responsibility strategy Reviewing and guiding major plans of action Reviewing and guiding risk management policies Reviewing and guiding strategy Setting performance objectives	In recent years, quarterly Committee meeting has included discussion on climate-related matters, including but not limited to reviewing and giving input on climate risk management and mitigation, including related to water.

W6.2d

(W6.2d) Does your organization have at least one board member with competence on water-related issues?

	Board member(s) have competence on water-related issues	Criteria used to assess competence of board member(s) on water-related issues	Primary reason for no board-level competence on water-related issues	Explain why your organization does not have at least one board member with competence on water-related issues and any plans to address board-level competence in the future
Row 1	Yes	Our board director and chair of the CSR&S Committee is a global expert in environmental policy, clean energy, and education. Expertise in natural resource management was a factor in their election to the MGM Resorts Board of Directors in 2005.	<Not Applicable>	<Not Applicable>

W6.3

(W6.3) Provide the highest management-level position(s) or committee(s) with responsibility for water-related issues (do not include the names of individuals).

Name of the position(s) and/or committee(s)

President

Water-related responsibilities of this position

Assessing future trends in water demand
 Managing water-related risks and opportunities
 Managing annual budgets relating to water security
 Managing major capital and/or operational expenditures related to low water impact products or services (including R&D)

Frequency of reporting to the board on water-related issues

Quarterly

Please explain

The President, MGM Resorts Design & Development, reports to the board on a biannual basis regarding the progress of annual water reduction targets and the implementation of water efficiency and water conservation programs within our new and existing buildings and landscaping. The President is also responsible for assessing future trends in water demand and assessing and managing water-related risks and opportunities across the entire MGM Resorts operation. Additionally, the President (or a designee) may jointly provide updates on the water stewardship program at MGM Resorts with the Social Impact & Sustainability COE to the CSR&S Committee twice per year.

Name of the position(s) and/or committee(s)

Chief Executive Officer (CEO)

Water-related responsibilities of this position

Integrating water-related issues into business strategy

Frequency of reporting to the board on water-related issues

Annually

Please explain

Our CEO and President oversees climate-related matters on behalf of management. They also act as a liaison between the CSR&S Committee and senior management. Two divisions collaborate to lead our overall approach to climate: Social Impact & Sustainability and MGM Resorts Design & Development (MRDD). Our Chief People, Inclusion & Sustainability Officer and President of Design & Development collaborate to champion progress toward interim and longer-term water goals. They are supported by goal champions and an ESG taskforce comprised of executives from Finance, Investor Relations, Legal, Risk, Facilities, Global Procurement, and other key functions.

Name of the position(s) and/or committee(s)

Chief Sustainability Officer (CSO)

Water-related responsibilities of this position

Managing water-related risks and opportunities
 Conducting water-related scenario analysis
 Setting water-related corporate targets
 Monitoring progress against water-related corporate targets
 Integrating water-related issues into business strategy
 Providing water-related employee incentives

Frequency of reporting to the board on water-related issues

Annually

Please explain

Our CEO and President oversees climate-related matters on behalf of management. They also act as a liaison between the CSR&S Committee and senior management. Two divisions collaborate to lead our overall approach to climate: Social Impact & Sustainability and MGM Resorts Design & Development (MRDD). Our Chief People, Inclusion & Sustainability Officer and President of Design & Development collaborate to champion progress toward interim and longer-term water goals. They are supported by goal champions and an ESG taskforce comprised of executives from Finance, Investor Relations, Legal, Risk, Facilities, Global Procurement, and other key functions.

W6.4

(W6.4) Do you provide incentives to C-suite employees or board members for the management of water-related issues?

	Provide incentives for management of water-related issues	Comment
Row 1	Yes	The MGM 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 water management.

W6.4a

(W6.4a) What incentives are provided to C-suite employees or board members for the management of water-related issues (do not include the names of individuals)?

	Role(s) entitled to incentive	Performance indicator	Contribution of incentives to the achievement of your organization's water commitments	Please explain
Monetary reward	Chief Executive Officer (CEO) Chief Financial Officer (CFO) Chief Operating Officer (COO) Other C-suite Officer (Chief Legal Officer)	Improvements in water efficiency – direct operations	Our ESG initiatives are increasingly important to shareholders. To appropriately incentivize management to focus on ESG issues, the Implementation of ESG Strategy (weighted 10%) is a strategic goal in the Annual Incentive Program for our Chief Executive Officer and other Named Executive Officers. Progress on this goal is determined using a selection of Social Impact & Sustainability goals and targets, including climate and water targets. The Human Capital and Compensation Committee determines the provision of incentives in this area for efforts undertaken to achieve our publicly disclosed 2025 and 2030 Social Impact & Sustainability goals. See pages 52 and 53 of the 2023 Proxy Statement for additional details (https://investors.mgmresorts.com/investors).	The Human Capital and Compensation Committee determined that part of the Chief Executive Officer's and other Named Executive Officers' annual bonus would be based on the implementation of water-related ESG Strategy (weighted 10%). This goal reflected the conclusion of the Human Capital and Compensation Committee that the MGM's ESG initiatives, which included water stewardship and conservation, continue to be increasingly important to shareholders, and in order to appropriately incentivize management to focus on ESG issues, participants should be evaluated on the success of the efforts undertaken towards achievement of MGM's publicly disclosed 2025 long-term ESG-CSR Goals. The Human Capital and Compensation Committee determined that management achieved 100% on the goal related to the Implementation of ESG Strategy. In 2022, MGM placed particular emphasis on corporate water stewardship. Management made great strides to take a leadership position in this area and delivered a robust water white paper, a global water policy, and a strategic framework for addressing water use. Additionally, in 2022, the MGM continued to improve its ESG disclosures. Improvements to our environmental disclosures earned us "A" grades (the highest score) in both CDP Climate (previously scored as "A-") and CDP Water (previously scored as "D"). With respect to CDP, we are one of 57 companies to achieve a double-A rating on climate change and water security, out of nearly 15,000 scored.
Non-monetary reward	No one is entitled to these incentives	<Not Applicable>	<Not Applicable>	Incentives from ESG initiatives are monetary for the CEO and named executive officers.

W6.5

(W6.5) Do you engage in activities that could either directly or indirectly influence public policy on water through any of the following?

- Yes, direct engagement with policy makers
- Yes, trade associations

W6.5a

(W6.5a) What processes do you have in place to ensure that all of your direct and indirect activities seeking to influence policy are consistent with your water policy/water commitments?

To ensure that all our direct and indirect activities seeking to influence policy are consistent with MGM Resort's water policy and water commitments, we established a process that all activities must be approved first by the CSR&S Committee. In this process, the CSR&S Committee ensures that the engagement to be pursued is aligned with MGM Resorts' values and risks and opportunities associated with the engagement are identified and assessed. Additionally, this process includes collaboration and partnership between internal corporate and operations teams to identify and evaluate proposed public policy initiatives in the context of our water conservation goals and commitments. The CSR&S committee then presents its findings to the board, and approval of engagement is conducted by the Board of Directors. For example, MGM Resorts' Public Affairs COE participated in the negotiation of and advocated for the final passage of Assembly Bill 6 (AB6) in the 2021 Nevada regular legislative session. AB6 revises provisions governing an application for a temporary change relating to appropriated water. In the event inconsistencies with MGM Resorts' water commitments and Global Water Policy are discovered in an activity, the CSR&S Committee consults the Board of Directors, as well as any other relevant external stakeholders, to decide whether MGM Resorts rejects or realigns its approach to the engagement activity.

W6.6

(W6.6) Did your organization include information about its response to water-related risks in its most recent mainstream financial report?

- Yes (you may attach the report - this is optional)
- MGMRI 2022-Annual-Report.pdf
- See page 23

W7. Business strategy

W7.1

(W7.1) Are water-related issues integrated into any aspects of your long-term strategic business plan, and if so how?

	Are water-related issues integrated?	Long-term time horizon (years)	Please explain
Long-term business objectives	Yes, water-related issues are integrated	11-15	<p>Water-related issues have been managed as part of operational efforts to reduce water consumption and are thereby incorporated directly into long-term business objectives. In 2017, we aligned our water management approach to SDG 6 Clean Water and Sanitation and aimed to enable progress on our water targets – (1) to reduce water per square foot by 33% by 2025 (2007 baseline), (2) to reduce water per square foot by 35% by 2030 (2007 baseline). In 2019, we achieved our 2025 water goal to reduce water per square foot by 30% from a 2007 base year. We have reset that goal to 33% by 2025, from the same base year. Starting in 2022, we are exploring more ambitious, longer term water goals with a horizons of at least 2035.</p> <p>In our Global Water Policy, we aim to use water responsibly across our global operations over the long-term through continuing or providing additional focus. Examples include:</p> <ul style="list-style-type: none"> - Ensure that our direct operations do not encroach on the human right to water and sanitation; - Track and monitor property level water withdrawals; - Ensure employees and guests have access to Water, Sanitation and Hygiene services at our properties. <p>We also aim to invest in water efficiency measures. Examples include:</p> <ul style="list-style-type: none"> - Endeavor to use native or adapted landscaping and/or responsible artificial alternatives; - Address and reduce consumptive water use through smart water management; and - Increase diversification of water sources to lessen reliance on municipal water.
Strategy for achieving long-term objectives	Yes, water-related issues are integrated	11-15	To achieve our long-term water objectives of developing and implementing appropriate water risk mitigation plans, we actively incorporate water-related risks into our formal Sustainable Facilities plans and Enterprise Risk Management processes. For example, results from our 2021 Water Withdrawal and Consumption Quantification analysis identified cooling towers as the largest consumptive water source at our properties. As such, we aimed to replace older cooling tower units at our properties, beginning with those in water-stressed regions. In 2021, we invested over \$3.6 million to replace cooling towers with more efficient replacements. We expect to complete these before 2033.
Financial planning	Yes, water-related issues are integrated	11-15	<p>Water cost savings and efficiency measures are integrated into the financial planning process at MGM Resorts. We have a dedicated budget for environmental initiatives to enable progress on our financial and environmental goals. For example, we have invested over \$48 million in efficiency projects at our U.S. properties since 2019. For example, at ARIA Resort & Casino in 2021, we purchased and installed water-efficient dishwashing machines with projected water savings of nearly 700,000 gallons and \$129,000 per machine annually.</p> <p>In 2021, we added approximately \$10 million in our capital expenditure to be allocated to developing new water conservation measures to help achieve our target of becoming water neutral in 2035.</p>

W7.2

(W7.2) What is the trend in your organization’s water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

Row 1

Water-related CAPEX (+/- % change)

36

Anticipated forward trend for CAPEX (+/- % change)

102

Water-related OPEX (+/- % change)

23

Anticipated forward trend for OPEX (+/- % change)

15

Please explain

As a result of the Covid-19 pandemic, in 2020, water-related capital expenditures (CAPEX) came to a halt, and operating expenses (OPEX) were well-below pre-pandemic levels, given our business closures. Therefore, there was a significant year-over-year increase in both CAPEX and OPEX between 2020 and 2021. In 2022, water-related capital expenditure was much lower than the previous year as the investments in 2021 were multi-year projects. OPEX is expected to continually increase as the first quarter of 2022 still experienced several closures due to the Covid-19 pandemic, whereas 2023 is expected to return to pre-pandemic business volumes. Examples of CAPEX in 2022 were adding metering to all cooling tower systems, guest room pipe replacements to prevent leaks and turf conversions to reduce irrigation water needs. OPEX includes water-intensive products and services, including food and beverage products, laundry services, and linen & terry.

W7.3

(W7.3) Does your organization use scenario analysis to inform its business strategy?

	Use of scenario analysis	Comment
Row 1	Yes	<p>We recognize that water-related impacts are a manifestation of climate change. As part of the incorporation of ESG risks into our enterprise risk management processes, we completed an independent climate risk assessment. This included a detailed review of our potential exposure to policy risks and seven types of physical risks, including water stress, sea-level rise, and flooding. Our assessment considered multiple scenarios for potential physical risk exposure, specifically: • RCP 2.6: Aggressive mitigation actions to halve emissions by 2050. This scenario is likely to result in warming of less than 2 degrees Celsius by 2100 • RCP 4.5: Strong mitigation actions to reduce emissions to half of the current levels by 2080. This scenario is more likely than not to result in warming in excess of 2 degrees Celsius by 2100. • RCP 8.5: Continuation of business as usual with emissions at current rates. This scenario is expected to result in warming in excess of 4 degrees Celsius by 2100</p>

W7.3a

(W7.3a) Provide details of the scenario analysis, what water-related outcomes were identified, and how they have influenced your organization's business strategy.

	Type of scenario analysis used	Parameters, assumptions, analytical choices	Description of possible water-related outcomes	Influence on business strategy
Row 1	Water-related Climate-related	<ul style="list-style-type: none"> Water-related Timeframe – 2040 Scenario – Business as usual Unit of measure – Change from baseline Coverage - Global Climate-related Time Periods – 2020 (Baseline), 2030, 2050 Scenarios – RCP8.5, RCP4.5, RCP2.6 Risks Assessed – Policy, Water Stress, Flood, Heatwave, Coldwave, Hurricane, Wildfire, Sea Level Rise Coverage – Global 	<p>According to the WRI Water Risk Atlas, in 2040, under a business-as-usual scenario, Las Vegas will experience a 1.2x decrease in water supply while water demand will remain as normal. Beyond the supply/demand balances in LV, water demand in Nevada is expected to increase 1.7X compared to the baseline in 2040, while water supply is expected to decrease 1.2X. Beyond the situation in LV itself, the question is also how the region will be competing to access water with the limited supply. Lake Mead, a reservoir on the Colorado River, supplies approximately 90% of our water requirements for our 13 Las Vegas Strip Resorts. Inflows to the Colorado River have been significantly below average for two decades and are projected to worsen. Due to this, MGM Resorts may be exposed to higher water prices from price volatility, which could increase our operating expenses by as much as \$13 million. Since the Southern Nevada Water Authority is not currently using its full Colorado River allocation, near-term shortage declarations are not anticipated to impact current customer use. Conserved Nevada Colorado River water will continue to be stored for future use.</p> <p>Sea level rise risks are very low across most sites. However, Beau Rivage and MGM Cotai have extremely high exposure to sea-level rise.</p> <p>We conducted a financial monetization of physical climate risks with a focus on the 2030s. Water stress was assessed to have a very low relative risk across both moderate and high scenarios.</p>	<p>The results from this 2021-22 risk assessment will be included in our upcoming strategic planning and capital allocation processes. In 2022, the recent and ongoing efforts of MGM to combat water stress included:</p> <ul style="list-style-type: none"> - Replacing over 200,000 square feet of grass with drought-tolerant landscaping in Las Vegas; - Enhancing the efficiency of our cooling towers at our Las Vegas Strip Resorts; - Diversifying our water sources, such as using groundwater via private wells for many of our pools and water features, including Lake Bellagio and its fountains; and - Actively participating in public policy engagement via trade associations and directly with policymakers through our Public Affairs COE <p>We actively enable progress on water-related goals and targets through financial planning by investing in water conservation. We have developed a robust strategic framework around water conservation and stewardship and have codified this ambition through a Global Water Policy. In our Global Water Policy, we aim to use water responsibly across our global operations by 2035, such as ensuring access to WASH services for customers and employees and tracking water withdrawals.</p> <p>We also aim to invest in water efficiency measures. Examples include installing water-efficient equipment, using desert friendly landscaping, deploying smart water management and diversifying our water sources.</p>

W7.4

(W7.4) Does your company use an internal price on water?

Row 1

Does your company use an internal price on water?

No, but we are currently exploring water valuation practices

Please explain

Our detailed climate risk assessment highlighted our company's exposure to water stress risk, and we, therefore, recognize the need for greater capital investment in water conservation measures. We are therefore exploring an internal price on water to help build a business case for increased investment in water-related capital projects.

W7.5

(W7.5) Do you classify any of your current products and/or services as low water impact?

	Products and/or services classified as low water impact	Definition used to classify low water impact	Primary reason for not classifying any of your current products and/or services as low water impact	Please explain
Row 1	Yes	Water Efficient Guest Rooms	<Not Applicable>	Our service that has a low water impact is our water-efficient guest rooms. Our water-efficient guest rooms are installed and retrofitted with water-efficient fixtures (e.g., faucets, showerheads). We offer guests the choice to participate in towel and linen reuse and opt-out from housekeeping. These services have a low water impact, as they have led to reduced water use per night compared to when they were not offered. We promote towel and linen reuse to guests globally through targeted in-room messaging. Success is measured by achieving water savings of 15 gallons per opt-out in all our Las Vegas hotels resulting from guest participation in these efforts. In 2021, in Las Vegas, we achieved water savings of 18.54 gallons per opt-out, making it a successful engagement. Additionally, we install or retrofit guestrooms with water-efficient fixtures, such as ARIA Resort & Casino, which conserves an estimated 33% of water through efficient plumbing fixtures.

W8. Targets

W8.1

(W8.1) Do you have any water-related targets?

Yes

W8.1a

(W8.1a) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

	Target set in this category	Please explain
Water pollution	No, and we do not plan to within the next two years	We are currently exploring enhanced water targets and considering water pollution related goals in basins where we operate if declining water quality and water pollution is a material issue.
Water withdrawals	Yes	<Not Applicable>
Water, Sanitation, and Hygiene (WASH) services	No, but we plan to within the next two years	As outlined in our Supplier Code of Conduct, we already require compliance with all applicable employee health and safety, environmental laws and regulations among all our suppliers, including those related to water.
Other	Yes	<Not Applicable>

W8.1b

(W8.1b) Provide details of your water-related targets and the progress made.

Target reference number

Target 1

Category of target

Water withdrawals

Target coverage

Company-wide (direct operations only)

Quantitative metric

Reduction in total water withdrawals

Year target was set

2017

Base year

2007

Base year figure

76.4

Target year

2025

Target year figure

51.2

Reporting year figure

50.8

% of target achieved relative to base year

101.587301587302

Target status in reporting year

Achieved

Please explain

In our baseline year of 2007, global water intensity was 76.4 gallons per square foot. In 2017, when we set our water goal, our prior years (2017) global water use per square foot was 57.0 gallons per square foot. We achieved our 2025 water goal by the end of 2019 and significantly exceeded it in 2020, but 2020 reductions were mainly driven by Covid-related closures. Goal achievement in 2019 was partly based on water conservation efforts and based on a restatement of previously reported data. Actual well water use data became available from regional water authorities in 2020; previously, we used well water allocation as a proxy for withdrawal as actual withdrawal was not available. In 2019, we achieved our 2025 water goal to reduce water per square foot by 30% from a 2007 base year. We have reset that goal to 33% by 2025, from the same base year. In 2022, we have also achieved a 33% reduction; however, continue to monitor this goal as the first quarter of 2022 was impacted by pandemic-related business closures.

Target reference number

Target 2

Category of target

Water withdrawals

Target coverage

Company-wide (direct operations only)

Quantitative metric

Reduction in total water withdrawals

Year target was set

2017

Base year

2007

Base year figure

76.4

Target year

2030

Target year figure

49.6

Reporting year figure

50.8

% of target achieved relative to base year

95.5223880597015

Target status in reporting year

Underway

Please explain

In 2017, we announced a goal to reduce water use per square foot by 35% by 2030, using a 2007 baseline. The baseline global water per square foot was 76.4 in 2007, and the target water per square for 2030 is 49.6 gallons per square foot. We achieved our 2030 water goal by the end of 2020 and 2021, but those years' reductions were mainly driven by Covid-related closures.

Target reference number

Target 3

Category of target

Other, please specify (Stakeholder Engagement)

Target coverage

Company-wide (direct operations only)

Quantitative metric

Other, please specify (Employee Training)

Year target was set

2021

Base year

2021

Base year figure

0

Target year

2025

Target year figure

100

Reporting year figure

94

% of target achieved relative to base year

94

Target status in reporting year

Underway

Please explain

In 2021, MGM Resorts set the goal to provide training to all employees in management on Social Impact & Sustainability policies and goals. This includes our water-related targets and policies. The provision of training to employees is important to increase their awareness of MGM Resorts' water-related policies, goals among our operational and corporate employees. This can help encourage them to take action to reduce their water use in their respective activities. We are implementing this goal by making it a required training on our employee portal – My MGM. We further encourage participation by sending email reminders from the Office of the Chief People, Inclusion & Sustainability Officer.

W9. Verification**W9.1****(W9.1) Do you verify any other water information reported in your CDP disclosure (not already covered by W5.1a)?**

Yes

W9.1a

(W9.1a) Which data points within your CDP disclosure have been verified, and which standards were used?

Disclosure module	Data verified	Verification standard	Please explain
W1 Current state	MGM Resorts has received limited assurance on total water withdrawals including water from Groundwater-renewable sources (1,876.64) and Third party sources (15,969.2) for CY2022.	ISAE 3000	MGM Resorts pursues external assurance of water withdrawals to demonstrate the accuracy, completeness, reliability, and objectivity of the specified information.

W10. Plastics

W10.1

(W10.1) Have you mapped where in your value chain plastics are used and/or produced?

	Plastics mapping	Value chain stage	Please explain
Row 1	Yes	Direct operations Supply chain	As a gaming entertainment company, plastics are commonly used in our direct operations, primarily as packaging for our purchased goods. Examples of plastic-based materials include beverage bottles and guestroom amenities. Plastic products are also used in our operating supplies, furniture, fixtures and equipment, and in our interior design such as our floral design.

W10.2

(W10.2) Across your value chain, have you assessed the potential environmental and human health impacts of your use and/or production of plastics?

	Impact assessment	Value chain stage	Please explain
Row 1	Not assessed – but we plan to within the next two years	<Not Applicable>	

W10.3

(W10.3) Across your value chain, are you exposed to plastics-related risks with the potential to have a substantive financial or strategic impact on your business? If so, provide details.

	Risk exposure	Value chain stage	Type of risk	Please explain
Row 1	No, risks assessed, and none considered as substantive	<Not Applicable>	<Not Applicable>	

W10.4

(W10.4) Do you have plastics-related targets, and if so what type?

	Targets in place	Target type	Target metric	Please explain
Row 1	Yes	Waste management	Other, please specify (Decrease the amount sent to landfill)	We aim to reduce materials to landfill by 60% by 2025 and 75% by 2030. While this covers all materials, plastics are a critical material type for us as much of it is in our landfill waste. In 2023, we are conducting a waste stream audit to identify the composition of landfill waste, targeted approaches will be developed for high priority material types with internal goals by material types.

W10.5

(W10.5) Indicate whether your organization engages in the following activities.

	Activity applies	Comment
Production of plastic polymers	No	As a global gaming entertainment company, MGM Resorts is not involved in the production of plastic polymers.
Production of durable plastic components	No	MGM Resorts is not involved in the production of durable plastic components.
Production / commercialization of durable plastic goods (including mixed materials)	No	MGM Resorts is not involved in the production of durable plastic goods (including mixed materials)
Production / commercialization of plastic packaging	No	MGM Resorts is not involved in the production / commercialization of plastic packaging
Production of goods packaged in plastics	No	MGM Resorts is not involved in the production of goods packaged in plastics.
Provision / commercialization of services or goods that use plastic packaging (e.g., retail and food services)	Yes	Part of our food and beverage service and retail outlets includes provision of plastic bottles and other goods packaged in plastic.

W10.8

(W10.8) Provide the total weight of plastic packaging sold and/or used, and indicate the raw material content.

	Total weight of plastic packaging sold / used during the reporting year (Metric tonnes)	Raw material content percentages available to report	% virgin fossil-based content	% virgin renewable content	% post-industrial recycled content	% post-consumer recycled content	Please explain
Plastic packaging sold	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Plastic packaging used		None	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	We do not currently track the weight of plastic packaging sold/used but intend to in the next two years.

W10.8a

(W10.8a) Indicate the circularity potential of the plastic packaging you sold and/or used.

	Percentages available to report for circularity potential	% of plastic packaging that is reusable	% of plastic packaging that is technically recyclable	% of plastic packaging that is recyclable in practice at scale	Please explain
Plastic packaging sold	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Plastic packaging used	None	<Not Applicable>	<Not Applicable>	<Not Applicable>	We do not currently track the weight of plastic packaging sold/used but intend to in the next two years.

W11. Sign off

W-FI

(W-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.

W11.1

(W11.1) Provide details for the person that has signed off (approved) your CDP water 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	Public

Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.

Yes, CDP may share our Main User contact details with the Pacific Institute

Please confirm below

I have read and accept the applicable Terms