

MGM Resorts International - Global Reporting Initiative (GRI) Index

Number	Title	MGM Response
GRI 102: General Disclosures		
Organizational Profile		
102-1	Name of the organization	MGM Resorts International (NYSE: MGM) <a href="#">SEC FORM 10-K FY21</a> (Page 1)
102-2	Activities, brands, products, and services	<a href="#">SEC FORM 10-K FY21</a> (Page 3-5)
102-3	Location of headquarters	Las Vegas, Nevada, <a href="#">SEC FORM 10-K FY21</a> (Page 1)
102-4	Location of operations	<a href="#">SEC FORM 10-K FY21</a> (Page 6)
102-5	Ownership and legal form	<a href="#">SEC FORM 10-K FY21</a> (Page 11-14)
102-6	Markets served	<a href="#">SEC FORM 10-K FY21</a> (Page 7-8)
102-7	Scale of the organization	<a href="#">SEC FORM 10-K FY21</a> (Page 10-11)
102-8	Information on employees and other workers	<a href="#">SEC FORM 10-K FY21</a> (Page 10-11)
102-9	Supply chain	<a href="#">MGM Resorts – Global Procurement</a> <a href="#">MGM Resorts – Supplier Diversity</a> <a href="#">MGM Resorts – Sustainable Supply Chain</a>
102-10	Significant changes to the organization and its supply chain	<a href="#">SEC FORM 10-K FY21</a> (Page 1, 15-16)
102-11	Precautionary Principle or approach	<a href="#">UN Global Compact Commitment Letter</a> (Page 1) <a href="#">SEC FORM 10-K FY21</a> (Page 15-16)
102-12	External initiatives	CDP, End Child Prostitution and Trafficking (ECPAT), ReFED, Science Based Targets initiative (SBTi), United Nations Global Compact, United Nations Sustainable Development Goals (SDGs), U.S. Food Loss & Waste Champions
102-13	Membership of associations	American Gaming Association, Boston College Center for Corporate Citizenship, Chief Executive for Corporate Purpose (CECP), ERM ESG Working Group, Events Industry Council, Events Industry Council Committee for Sustainability and Social and Impact, GreenBiz Executive Network, Impact NV, Nevada Giving Council, Nevada Hotels & Lodging Association, Nevada Resort

		Association, Nevada Resort Association Working Group on Environmental Sustainability, Sustainable Brands Corporate Member Network, Sustainable Purchasing Leadership Council, U.S. Green Building Council, World Resources Institute (Cool Foods) Multiple Diversity Partners: <a href="#">MGM Resorts Social Impact &amp; Sustainability Report 2021</a> (Page 19)
Strategy		
102-14	Statement from senior decision-maker	Statement from the Chairman and Chief Executive Officer and Chair of the Corporate Social Responsibility & Sustainability Committee of the Board of Directors: <a href="#">MGM Resorts Social Impact &amp; Sustainability Report 2021</a> (Page 2)
102-15	Key impacts, risks, and opportunities	<a href="#">SEC FORM 10-K FY21</a> (Page 15-17)
Ethics and Integrity		
102-16	Values, principles, standards, and norms of behavior	<a href="#">Leading the Show with Integrity: MGM Resorts Code of Conduct</a> <a href="#">MGM Resorts International Global Human Rights Statement/Policy</a>
102-17	Mechanisms for advice and concerns about ethics	<a href="#">MGM Resorts Ethics and Compliance Reporting Hotline</a> <a href="#">Leading the Show with Integrity: MGM Resorts Code of Conduct</a> (Speaking up, reporting concerns, and getting help, Page 9-11)
Governance		
102-18	Governance structure	<a href="#">MGM Resorts – Board of Directors</a> <a href="#">MGM Resorts – Board Committee Composition</a>
102-19	Delegating authority	<a href="#">MGM Resorts – Governance of Environmental &amp; Social Responsibility</a>
102-20	Executive-level responsibility for economic, environmental, and social topics	<a href="#">MGM Resorts – Governance of Environmental &amp; Social Responsibility</a>
102-21	Consulting stakeholders on economic, environmental, and social topics	<a href="#">MGM Resorts – Material ESG Issues</a> <a href="#">MGM Resorts International Environmental Policy</a> (Engagement, Page 2)
102-22	Composition of the highest governance body and its committees	<a href="#">MGM Resorts – Board of Directors</a> <a href="#">MGM Resorts – Board Committee Composition</a>
102-23	Chair of the highest governance body	<a href="#">MGM Resorts – Board of Directors</a>
102-24	Nominating and selecting the highest governance body	<a href="#">MGM Resorts Corporate Governance Guidelines</a> (Selection and Composition of the Board, Page 2)
102-25	Conflicts of interest	<a href="#">MGM Resorts Corporate Governance Guidelines</a> (Conflict of Interest Policy, Page 13)

102-26	Role of the highest governance body in setting purpose, values, and strategy	<a href="#">MGM Resorts Corporate Governance Guidelines</a>
102-27	Collective knowledge of highest governance body	<a href="#">MGM Resorts 2022 Proxy Statement (SEC Schedule 14A)</a>
Governance (Continued)		
102-28	Evaluating the highest governance body's performance	<a href="#">MGM Resorts Corporate Governance Guidelines</a> (Evaluation and Management Success, Page 15)
102-29	Identifying and managing economic, environmental, and social impacts	<a href="#">MGM Resorts Corporate Social Responsibility &amp; Sustainability Committee Charter</a> <a href="#">MGM Resorts – Material ESG Issues</a>
102-30	Effectiveness of risk management processes	<a href="#">MGM Resorts Audit Committee Charter</a> <a href="#">MGM Resorts Corporate Social Responsibility &amp; Sustainability Committee Charter</a>
102-31	Review economic, environmental, and social topics	<a href="#">MGM Resorts Corporate Social Responsibility &amp; Sustainability Committee Charter</a>
102-32	Highest governance body's role in sustainability reporting	<a href="#">MGM Resorts Governance of Environmental &amp; Social Responsibility</a>
102-33	Communicating critical concerns	<a href="#">Leading the Show with Integrity: MGM Resorts Code of Conduct</a> (Speaking up, reporting concerns, and getting help, Page 9-11)
102-35	Remuneration policies	<a href="#">MGM Resorts 2022 Proxy Statement (SEC Schedule 14A)</a> <a href="#">MGM Resorts Compensation Committee Charter</a>
102-36	Process for determining remuneration	<a href="#">MGM Resorts 2022 Proxy Statement (SEC Schedule 14A)</a> <a href="#">MGM Resorts Compensation Committee Charter</a>
102-37	Stakeholders' involvement in remuneration	<a href="#">MGM Resorts 2022 Proxy Statement (SEC Schedule 14A)</a> <a href="#">MGM Resorts Compensation Committee Charter</a>
102-38	Annual total compensation ratio	<a href="#">MGM Resorts 2022 Proxy Statement (SEC Schedule 14A)</a> (Page 69)
Stakeholder Engagement		
102-40	List of stakeholder groups	<a href="#">MGM Resorts Social Impact &amp; Sustainability Report 2021</a> (Page 2)
102-41	Collective bargaining agreements	<a href="#">SEC FORM 10-K FY21</a> (Page 11, 26-27)
Reporting Practices		

102-45	Entities included in the consolidated financial statements	<a href="#">SEC FORM 10-K FY21</a> (Page 6)
102-47	List of material topics	<a href="#">MGM Resorts – Material ESG Issues</a>
102-49	Changes in reporting	Changes have been footnoted where applicable. Changes in organization structure: <a href="#">SEC FORM 10-K FY21</a>
102-50	Reporting period	Reported in a calendar year, otherwise stated
102-51	Date of most recent report	May 2022
102-52	Reporting cycle	Annual
Reporting Practices (Continued)		
102-53	Contact point for questions regarding the report	<a href="mailto:sustainability@mgmresorts.com">sustainability@mgmresorts.com</a>
102-56	External assurance	<a href="#">MGM Resorts – 2021 Greenhouse Gas Statement of Verification (Scope 1 and 2)</a> <a href="#">MGM Resorts – 2021 Greenhouse Gas Statement of Verification (Scope 3)</a> <a href="#">Social Impact &amp; Sustainability Report Archive</a>

GRI 200: Economic		
GRI 201: Economic Performance		
103-1	Explanation of the material topic and its boundary	<a href="#">MGM Resorts – Investor Relations</a>
103-2	The management approach and its components	<a href="#">MGM Resorts – Investor Relations</a> <a href="#">MGM Resorts – Financial Information</a> (Earnings)
GRI 204: Procurement Practices		
103-1	Explanation of the material topic and its boundary	<a href="#">MGM Resorts – Global Procurement</a> <a href="#">MGM Resorts – Material ESG Issues</a>
103-1	Explanation of the material topic and its boundary	<a href="#">MGM Resorts – Global Procurement</a> <a href="#">MGM Resorts – Sustainable Supply Chain</a> <a href="#">MGM Resorts – Supplier Diversity</a>

103-2	The management approach and its components	<a href="#">MGM Resorts – Global Procurement</a> <a href="#">MGM Resorts – Sustainable Supply Chain</a> <a href="#">MGM Resorts – Supplier Diversity</a>
103-3	Evaluation of Management Approach	<a href="#">MGM Resorts – Supplier Diversity</a>
GRI 201: Anti-corruption		
103-1	Explanation of the material topic and its boundary	<a href="#">MGM Resorts International Global Human Rights Statement/Policy</a> <a href="#">MGM Resorts – Material ESG Issues</a>
103-2	The management approach and its components	<a href="#">Leading the Show with Integrity: MGM Resorts Code of Conduct</a> <a href="#">MGM Resorts International Global Human Rights Statement/Policy (Page 2)</a>

GRI 300: Environmental		
GRI 301: Materials		
103-1	Explanation of the material topic and its boundary	<a href="#">MGM Resorts – Our Approach to Materials &amp; Waste</a> <a href="#">MGM Resorts – Material ESG Issues</a>
103-2	The management approach and its components	<a href="#">MGM Resorts – Our Approach to Materials &amp; Waste</a> <a href="#">MGM Resorts Social Impact &amp; Sustainability Report 2021 (Page 14-17)</a> <a href="#">MGM Resorts Environmental Policy</a>
103-3	Evaluation of Management Approach	<a href="#">MGM Resorts Social Impact &amp; Sustainability Metrics and Goals 2021 (Page 4, 18, 22)</a>
GRI 302: Energy		
103-1	Explanation of the material topic and its boundary	<a href="#">MGM Resorts – Our Approach to Energy</a> <a href="#">MGM Resorts – Material ESG Issues</a>
103-2	The management approach and its components	<a href="#">MGM Resorts – Our Approach to Energy</a> <a href="#">MGM Resorts Social Impact &amp; Sustainability Report 2021 (Page 14-17)</a> <a href="#">MGM Resorts Environmental Policy</a>

103-3	Evaluation of Management Approach	<a href="#">MGM Resorts Social Impact &amp; Sustainability Metrics and Goals 2021</a> (Page 4, 17, 19, 25)
302-1	Energy consumption within the organization	<a href="#">MGM Resorts Social Impact &amp; Sustainability Metrics and Goals 2021</a> (Page 17)
302-3	Energy intensity	<a href="#">MGM Resorts Social Impact &amp; Sustainability Metrics and Goals 2021</a> (Page 17, 19)
302-4	Reduction of energy consumption	<a href="#">MGM Resorts Social Impact &amp; Sustainability Report 2021</a> (Page 15) <a href="#">Better Buildings Alliance – MGM Resorts International</a>
GRI 303: Water		
103-1	Explanation of the material topic and its boundary	<a href="#">MGM Resorts – Our Approach to Water</a> <a href="#">MGM Resorts – Material ESG Issues</a>
103-2	The management approach and its components	<a href="#">MGM Resorts – Our Approach to Water</a> <a href="#">MGM Resorts Social Impact &amp; Sustainability Report 2021</a> (Page 14-17) <a href="#">MGM Resorts Environmental Policy</a> <a href="#">MGM Resorts Commitment to Water Stewardship</a> <a href="#">MGM Resorts – 2022 CDP Water Security</a> (Procedures, Business Strategy)
103-3	Evaluation of Management Approach	<a href="#">MGM Resorts Social Impact &amp; Sustainability Metrics and Goals 2021</a> (Page 4, 18, 21) <a href="#">MGM Resorts – 2022 CDP Water Security</a> (Targets)
303-1	Interactions with water as a shared resource	<a href="#">MGM Resorts – Our Approach to Water</a> <a href="#">MGM Resorts – 2022 CDP Water Security</a> (Current State)
303-3	Water withdrawal	<a href="#">MGM Resorts Social Impact &amp; Sustainability Metrics and Goals 2021</a> (Page 18) <a href="#">MGM Resorts – 2022 CDP Water Security</a> (Current State)
303-4	Water discharge	<a href="#">MGM Resorts – 2022 CDP Water Security</a> (Current State)
303-5	Water consumption	<a href="#">MGM Resorts – 2022 CDP Water Security</a> (Current State)
GRI 305: Emissions		
103-1	Explanation of the material topic and its boundary	<a href="#">MGM Resorts – Our Approach to Climate Change</a> <a href="#">MGM Resorts – Material ESG Issues</a>

103-2	The management approach and its components	<a href="#">MGM Resorts – Our Approach to Climate Change</a> <a href="#">MGM Resorts TCFD Report 2021</a> <a href="#">MGM Resorts Social Impact &amp; Sustainability Report 2021</a> (Page 14-17) <a href="#">MGM Resorts Environmental Policy</a>
103-3	Evaluation of Management Approach	<a href="#">MGM Resorts Social Impact &amp; Sustainability Metrics and Goals 2021</a> (Page 4, 17, 20, 24-25) <a href="#">MGM Resorts TCFD Report 2021</a> (Climate Metrics, Goals & Targets, Page 10-12) <a href="#">MGM Resorts – 2022 CDP Climate Change</a> (Targets)
305-1	Direct (Scope 1) GHG emissions	<a href="#">MGM Resorts Social Impact &amp; Sustainability Metrics and Goals 2021</a> (Page 17) <a href="#">MGM Resorts TCFD Report 2021</a> (Climate Metrics, Goals & Targets, Page 12) <a href="#">MGM Resorts – 2022 CDP Climate Change</a> (Targets and Performance, Emissions data)
305-2	Energy indirect (Scope 2) GHG emissions	<a href="#">MGM Resorts Social Impact &amp; Sustainability Metrics and Goals 2021</a> (Page 17) <a href="#">MGM Resorts TCFD Report 2021</a> (Climate Metrics, Goals & Targets, Page 12) <a href="#">MGM Resorts – 2022 CDP Climate Change</a> (Targets and Performance, Emissions data)
305-4	GHG emissions intensity	<a href="#">MGM Resorts Social Impact &amp; Sustainability Metrics and Goals 2021</a> (Page 17) <a href="#">MGM Resorts TCFD Report 2021</a> (Climate Metrics, Goals & Targets, Page 11-12) <a href="#">MGM Resorts – 2022 CDP Climate Change</a> (Targets and Performance, Emissions data)
305-5	Reduction of GHG emissions	<a href="#">MGM Resorts Social Impact &amp; Sustainability Report 2021</a> (Page 15) <a href="#">MGM Resorts TCFD Report 2021</a> (Climate Strategy) <a href="#">Better Buildings Alliance – MGM Resorts International</a>
<b>GRI 306: Effluents and Waste</b>		
103-1	Explanation of the material topic and its boundary	<a href="#">MGM Resorts – Our Approach to Materials and Waste</a> <a href="#">MGM Resorts – Material ESG Issues</a>
103-2	The management approach and its components	<a href="#">MGM Resorts – Our Approach to Materials and Waste</a> <a href="#">MGM Resorts Social Impact &amp; Sustainability Report 2021</a> (Page 14-17) <a href="#">MGM Resorts Environmental Policy</a>

103-3	Evaluation of Management Approach	<a href="#">MGM Resorts Social Impact &amp; Sustainability Metrics and Goals 2021</a> (Page 4, 18, 22)
306-1	Waste generation and significant waste-related impacts	<a href="#">MGM Resorts – Our Approach to Materials and Waste</a>
306-2	Management of significant waste-related impacts	<a href="#">MGM Resorts – Our Approach to Materials and Waste</a>
306-3	Waste generated	<a href="#">MGM Resorts Social Impact &amp; Sustainability Metrics and Goals 2021</a> (Page 18)
306-4	Waste diverted from disposal	<a href="#">MGM Resorts Social Impact &amp; Sustainability Metrics and Goals 2021</a> (Page 18)
306-5	Waste directed to disposal	<a href="#">MGM Resorts Social Impact &amp; Sustainability Metrics and Goals 2021</a> (Page 18)
GRI 400: Social		
GRI 401: Employment		
103-1	Explanation of the material topic and its boundary	<a href="#">MGM Careers</a> <a href="#">MGM Resorts – Material ESG Issues</a>
103-2	The management approach and its components	<a href="#">MGM Resorts – Talent Management</a> <a href="#">MGM Resorts Social Impact &amp; Sustainability Report 2021</a> (Page 8)
103-3	Evaluation of Management Approach	<a href="#">MGM Resorts Social Impact &amp; Sustainability Metrics and Goals 2021</a> (Page 4-9)
401-1	New employee hires and employee turnover	<a href="#">MGM Resorts Social Impact &amp; Sustainability Metrics and Goals 2021</a> (Page 4)
GRI 403: Occupational Health and Safety		
103-1	Explanation of the material topic and its boundary	<a href="#">MGM Resorts – Health and Safety</a> <a href="#">MGM Resorts – Material ESG Issues</a>
103-2	The management approach and its components	<a href="#">MGM Resorts – Health and Safety</a> <a href="#">Our Health and Safety Commitment</a>
GRI 405: Diversity and Equal Opportunity		
103-1	Explanation of the material topic and its boundary	<a href="#">MGM Resorts – Fostering Diversity, Equity and Inclusion</a> <a href="#">MGM Resorts – Material ESG Issues</a>



103-2	The management approach and its components	<a href="#">MGM Resorts – Fostering Diversity, Equity and Inclusion</a> <a href="#">MGM Resorts Social Impact &amp; Sustainability Report 2021</a> (Page 8)
103-3	Evaluation of Management Approach	<a href="#">MGM Resorts Social Impact &amp; Sustainability Metrics and Goals 2021</a> (Page 4-9)
GRI 406: Non-discrimination		
103-1	Explanation of the material topic and its boundary	<a href="#">Leading the Show with Integrity: MGM Resorts Code of Conduct</a> (Act One: Treat Others Fairly And Ethically, Page 12-16) <a href="#">Global Human Rights Statement/Policy</a> <a href="#">MGM Resorts – Material ESG Issues</a>
103-2	The management approach and its components	<a href="#">Leading the Show with Integrity: MGM Resorts Code of Conduct</a> (Act One: Treat Others Fairly And Ethically, Page 12-16) <a href="#">Global Human Rights Statement/Policy</a>
103-3	Evaluation of Management Approach	<a href="#">MGM Resorts International Compliance Charter</a>
GRI 408: Child Labor		
103-1	Explanation of the material topic and its boundary	<a href="#">Global Human Rights Statement/Policy</a> (Our Policies, Practices and Principles, Page 2) <a href="#">MGM Resorts – Material ESG Issues</a>
103-2	The management approach and its components	<a href="#">Global Human Rights Statement/Policy</a> (Our Policies, Practices and Principles, Page 2)
103-3	Evaluation of Management Approach	<a href="#">MGM Resorts International Compliance Charter</a>
GRI 409: Forced or Compulsory Labor		
103-1	Explanation of the material topic and its boundary	<a href="#">Global Human Rights Statement/Policy</a> (Our Policies, Practices and Principles, Page 2) <a href="#">MGM Resorts – Material ESG Issues</a>
103-2	The management approach and its components	<a href="#">Global Human Rights Statement/Policy</a> (Our Policies, Practices and Principles, Page 2)
103-3	Evaluation of Management Approach	<a href="#">MGM Resorts International Compliance Charter</a>
GRI 412: Human Rights Assessment		

103-1	Explanation of the material topic and its boundary	<a href="#">Global Human Rights Statement/Policy</a> (Our Policies, Practices and Principles, Page 2) <a href="#">MGM Resorts – Material ESG Issues</a>
103-2	The management approach and its components	<a href="#">Global Human Rights Statement/Policy</a> (Our Policies, Practices and Principles, Page 2)
GRI 413: Local Communities		
103-1	Explanation of the material topic and its boundary	<a href="#">MGM Resorts – Our Approach to Local Communities</a> <a href="#">MGM Resorts – Material ESG Issues</a>
103-2	The management approach and its components	<a href="#">MGM Resorts – Our Approach to Local Communities</a> <a href="#">MGM Resorts Social Impact &amp; Sustainability Report 2021</a> (Investing in Our Communities, Page 10-13)
103-3	Evaluation of Management Approach	<a href="#">MGM Resorts Social Impact &amp; Sustainability Metrics and Goals 2021</a> (Page 10-16)
413-1	Operations with local community engagement, impact assessments, and development programs	<a href="#">MGM Resorts Social Impact &amp; Sustainability Report 2021</a> (Investing in Our Communities, Page 10-13) <a href="#">MGM Resorts Foundation</a> <a href="#">MGM Resorts – Charitable Giving</a> <a href="#">MGM Resorts – Employee Engagement &amp; Volunteering</a>
GRI 414: Supplier Social Assessment		
103-1	Explanation of the material topic and its boundary	<a href="#">MGM Resorts – Supplier Diversity</a> <a href="#">MGM Resorts – Material ESG Issues</a>
103-2	The management approach and its components	<a href="#">MGM Resorts – Supplier Diversity</a> <a href="#">MGM Resorts – Supplier Code of Conduct</a> <a href="#">MGM Resorts – Supplier Code of Conduct Guide</a>
103-3	Evaluation of Management Approach	<a href="#">MGM Resorts Social Impact &amp; Sustainability Metrics and Goals 2021</a> (Page 4-5, 8-9)
GRI 416: Customer Health and Safety		
103-1	Explanation of the material topic and its boundary	<a href="#">MGM Resorts – Our Health and Safety Commitment</a> <a href="#">MGM Resorts – Material ESG Issues</a>

103-2	The management approach and its components	<a href="#">MGM Resorts – Our Health and Safety Commitment</a> <a href="#">MGM Resorts Social Impact &amp; Sustainability Report 2020</a> (Page 2-3, 12) <a href="#">Our Health and Safety Commitment</a>
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