

MGM Resorts International - Sustainability Accounting Standards Board (SASB) Hotels & Lodging Sector Disclosure

The Sustainable Accounting Standards Board (SASB) is an independent, private sector organization with a mission is to develop and disseminate sustainability accounting standards that help public corporations disclose material, decision-useful information to investors. (For additional information on SASB, please visit www.sasb.org.) To support investors and stakeholders, MGM Resorts International has provided the following disclosures based on the SASB Standard for Hotels & Lodging.

Topic	SASB Code	Metric, unit	2018	2019	2020*	Comments
Energy Management	SV-HL-130a.1(1)	Total energy consumed (enterprise total), gigajoules	8,359,229	9,061,168	7,010,595	Total energy includes purchased electricity, natural gas, propane, LNG, diesel (primarily for generators) and heating and cooling energy. 2018-2019 increase primarily due to addition of MGM Springfield and MGM Cotai. 2019-2020 decrease primarily due to COVID-related closures.
	SV-HL-130a.1(1)	Total energy consumed (hotel allocation), gigajoules	2,220,506	2,461,944	1,860,277	Energy consumption by hotels is allocated based on percentage of total resort area that is hotel rooms and corridors. Excludes convention venues, restaurants and lobbies.
	SV-HL-130a.1(2)	Percentage grid electricity, % of total energy	59.1%	59.4%	61.9%	Percentage grid electricity is based on total electricity (including utility-provided and renewable electricity procured under power purchase agreements), divided by total building energy use (combined electricity and other sources including: natural gas, propane, LNG, etc.).
	SV-HL-130a.1(3)	Percentage renewable energy, % of total energy	9.7%	9.1%	10.1%	Percentage renewable energy is based on total renewable electricity (including utility-provided and procured under power purchase agreements), divided by total building energy use (combined electricity and other sources (including: natural gas, propane, LNG, etc.). MGM does not currently procure renewable natural gas.
	MGM metric	Percentage renewable electricity, % of purchased electricity	17.1%	16.0%	17.2%	Percentage renewable electricity is primarily based on grid-provided electricity in proportion to each State's annual Renewable Portfolio Standard (RPS) requirement. Excludes self-generated renewable energy if Renewable Energy Credits (RECs) have not been retired on behalf of MGM.
Water Management	SV-HL-140a.1(1)	Total water withdrawn (enterprise total), thousand cubic meters	19,054	19,270	14,179	Total water withdrawn includes utility water and well water. 2018-2019 increase primarily due to addition of MGM Springfield and MGM Cotai. 2019-2020 decrease primarily due to COVID-related closures.
	SV-HL-140a.1(1)	Total water withdrawn (hotel allocation), thousand cubic meters	5,061	5,236	3,763	Water withdrawal by hotels is allocated based on percentage of total resort area that is hotel rooms and corridors. Excludes convention venues, restaurants and lobbies.
	MGM metric	MGM Las Vegas Strip resorts water withdrawn, thousand cubic meters	13,755	13,395	9,388	MGM Las Vegas Strip resorts water withdrawal provided as an additional MGM-defined metric to help clarify water volumes in our key market.
	MGM metric	MGM Las Vegas Strip resorts estimated water consumed, thousand cubic meters	3,243	3,159	2,214	MGM Las Vegas Strip resort water consumption estimate is based on third-party analysis of the percentage of water withdrawn in Las Vegas that does not get returned to its source (Colorado River/Lake Mead). Estimate based on meters, assumptions, and extrapolation totaling an consumptive proportion of approximately 24%. Generally, all interior water use in Las Vegas is "non-consumptive" as it is returned the source; exterior water use is generally consumptive.
	SV-HL-140a.1(2)	Water withdrawn in regions with High or Extremely High Baseline Water Stress, % of total water withdrawn	0%	0%	0%	Following SASB guidance, the definition of regions with High or Extremely High Baseline Water Stress is based on the World Resources Institute's (WRI) Water Risk Atlas tool, Aqueduct. Using this definition and available dataset, no MGM properties are in regions of high or extremely high baseline water stress. MGM is currently engaged with third-party water experts to better understand local water stress and further validate our exposure to water risks.
	SV-HL-140a.1(2)	Water consumed in regions with High or Extremely High Baseline Water Stress, % of total water consumed	0%	0%	0%	
Ecological Impacts	SV-HL-160a.1(1)	Number of lodging facilities located in or near areas of protected conservation status, #	0	0	0	No MGM lodging facilities are located in or near areas of protected conservation status according to the World Database of Protected Areas (WDPA).
	SV-HL-160a.1(2)	Number of lodging facilities located in or near areas of endangered species habitat, #	21	23	22	All MGM lodging facilities are located in or near areas of endangered species habitat. Species include but are not limited to: Mojave Desert Tortoise; Little Brown Bat; Chinese Bahaba. Increase in 2019 due to addition of MGM Springfield and MGM Cotai. Decrease in 2020 due to Circus Circus divestiture.
	SV-HL-160a.2	Description of environmental management policies and practices to preserve ecosystem services, n/a	Our environmental policies and practices are described in our Environmental Policy and in the Protecting the Planet section of our Social Impact & Sustainability website. (https://www.mgmresorts.com/focused)			MGM Resorts Environmental Policy

Topic	SASB Code	Metric, unit	2018	2019	2020*	Comments
Labor Practices	MGM metric	Voluntary turnover rate for all employees, by country, %	<i>Measurement for disclosure began 2020</i>		US: 8.5% China: 4.5% global: 7.9%	Includes all active employees in the U.S. and China, except those at MGM Northfield Park.
	SV-HL-310a.1(1)	Voluntary turnover rate for lodging facility employees, by country, %	<i>Measurement for disclosure began 2020</i>		US: 8.8% China: 7.9% global: 8.8%	Lodging facility employees includes employees in the following job families: Hotel, Facility Maintenance, Recreation and Transportation; excludes standard corporate functions and employees at MGM Northfield Park.
	MGM metric	Involuntary turnover rate for all employees, by country, %	<i>Measurement for disclosure began 2020</i>		US: 27.8% China: 4.0% global: 24.3%	Includes layoffs as a result of the COVID-19 pandemic; excludes temporary positions, divestitures, conversions and employees at MGM Northfield Park.
	SV-HL-310a.1(2)	Involuntary turnover rate for lodging facility employees, by country, %	<i>Measurement for disclosure began 2020</i>		US: 21.7% China: 6.6% global: 21.0%	Lodging facility employees includes employees in the following job families: Hotel, Facility Maintenance, Recreation and Transportation; excludes standard corporate functions and employees at MGM Northfield Park. Involuntary turnover includes layoffs as a result of the COVID-19 pandemic; excludes temporary positions, divestitures and conversions.
	MGM metric	Average hourly wage for all employees, by region, \$	<i>Measurement for disclosure began 2020</i>		Las Vegas: \$25.15 US Regional: \$22.36 China: \$12.08	Includes all active employees except those at MGM Northfield Park. Wages include tips, commissions, incentives and bonuses.
	SV-HL-310a.3(1)	Average hourly wage for lodging facility employees, by region, \$	<i>Measurement for disclosure began 2020</i>		Las Vegas: \$23.14 US Regional: \$19.35 China: \$9.38	Includes all active, hourly, non-corporate employees (except those at MGM Northfield Park) in the following job families: Hotel, Facility Maintenance, Recreation and Transportation. Wages include tips, commissions, incentives and bonuses.
	SV-HL-310a.4	Description of policies and programs to prevent worker harassment, n/a	Our policies and programs to prevent worker harassment are described in the MGM Resorts Code of Conduct.			MGM Resorts Code of Conduct
Climate Change Adaptation	SV-HL-450a.1	Number of lodging facilities located in 100-year flood zones, #	3	3	3	Properties include Beau Rivage, Gold Strike and Borgata. MGM Macau and MGM Cotai are not listed in the Federal Energy Management Administration (FEMA) flood maps, but are located in areas of increased flood risk, potentially bringing our total count to 5.
Hotel Activity Metrics	SV-HL-000.A	Number of available room-nights	17,418,410	17,646,951	11,580,653	
	SV-HL-000.B	Average occupancy rate, %	90.3%	90.6%	52.0%	
	SV-HL-000.C	Total area of lodging facilities, square meters	2,208,168	2,414,609	2,285,993	Includes total area that is hotel rooms & corridors; excludes convention area, restaurants & lobbies.
	SV-HL-000.D	Number of lodging facilities that are managed, #	21	23	22	2019 increase based on adding MGM Springfield & MGM Cotai. 2020 decrease due to Circus Circus divestiture.
	SV-HL-000.D	Percentage of lodging facilities that are managed, %	100%	100%	100%	
	SV-HL-000.D	Number of lodging facilities that are owned and leased, #	21	23	22	
	SV-HL-000.D	Percentage of lodging facilities that are owned and leased, %	100%	100%	100%	
	SV-HL-000.D	Number of lodging facilities that are franchised, #	0	0	0	
	SV-HL-000.D	Percentage of lodging facilities that are franchised, %	0%	0%	0%	
MGM Activity Metrics	MGM metric	Area (enterprise total), square meters	8,312,781	8,886,950	8,614,939	Reference metric for SV-HL-130a.1(1) and SV-HL-140a.1(1).
	MGM metric	Area (hotel), % of total area	26.6%	27.2%	26.5%	Reference metric for SV-HL-130a.1(1) and SV-HL-140a.1(1).

*All 2020 datapoints highlighted in bold have been verified by the MGM Resorts Internal Audit Department.