



Caesars Entertainment's CSR Materiality Assessment, *Desktop Review 2025*

Introduction

Caesars Entertainment continues to evolve as we explore and develop new opportunities to Create the Extraordinary, as well as provide exciting, enriching and innovative experiences for our guests and Team Members. As we grow, we continue to honor our Family-Style Service values and our responsible approach to doing business—all while seeking to meet the expectations of our stakeholders and upholding our Code of Commitment.

As time passes, our business environment changes as we respond to political developments, world events, technological and scientific advances and the differing perceptions of stakeholders in the communities in which we operate. This dynamic of change requires us to reassess the role our business plays in society, the way we impact people and the environment and the needs of our stakeholders.

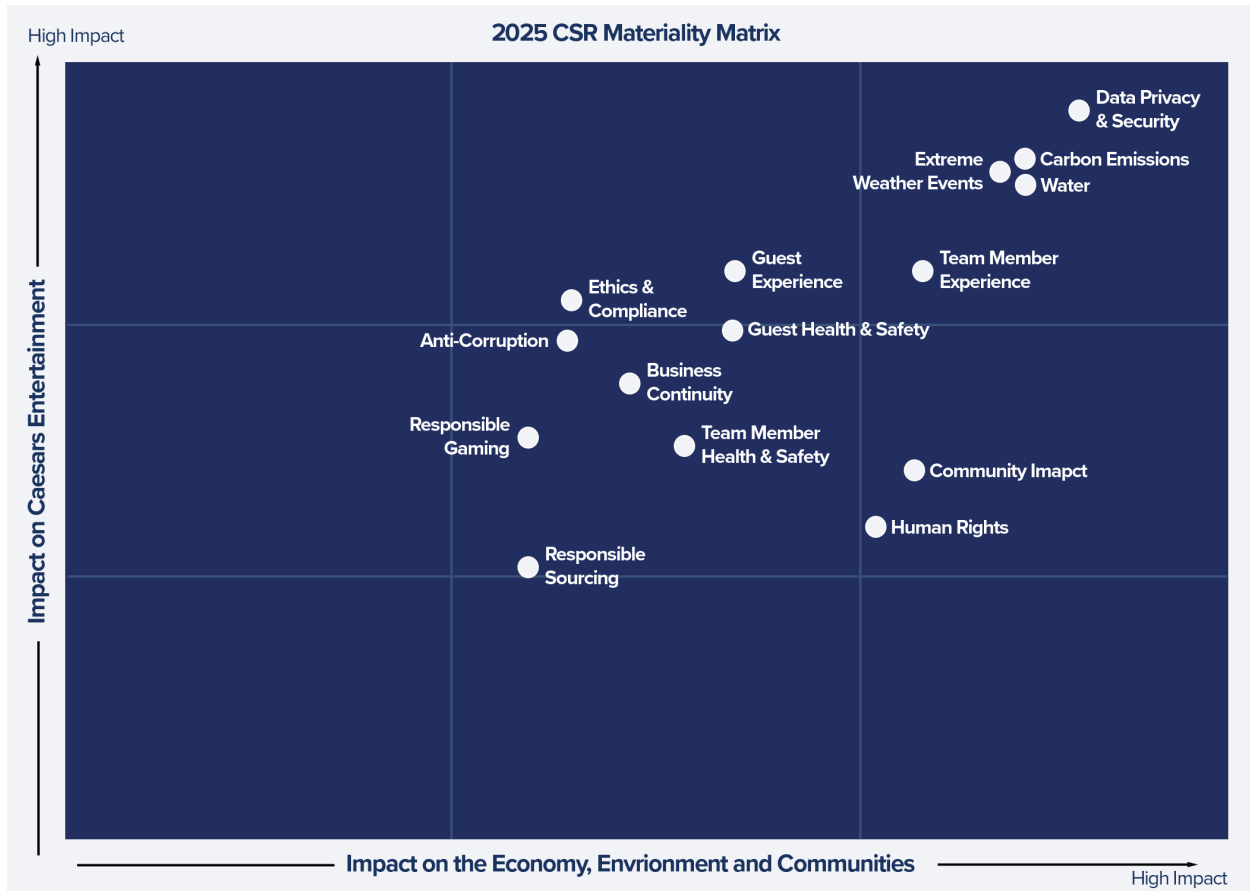
In 2022, we commenced our five-year CSR materiality cycle, and in 2024, we initiated the first annual review of current and emerging material items. This review enables us to allow for consideration or prioritization shifts. The annual process incorporates feedback gathered from stakeholder engagement, comprehensive research, and an assessment of our progress on the indicators outlined in the CSR Report.

Process

Utilizing our existing Universe of Topics detailed in our [2022 Materiality Assessment](#), we engaged our stakeholders in alignment with our Enterprise Risk Management Assessment and in accordance with our [Position on Stakeholder Engagement](#), to score all items in-line with our double materiality scoring methodology. Scores were combined and prioritized to identify prioritization of material CSR topics. Results of the annual review were validated by our Risk Committee and the CSR Committee of the Board of Directors.

Results

The 2025 annual CSR materiality review resulted in no shifts in our material items compared to our 2024 materiality review, as reflected in the materiality matrix.



Issue Management

(+) Positive Impact, (-) Negative Impact, (+/-) Positive/Negative Impact

People	Our Impact, Description of Topic & Business Case	Stakeholder Expectations
Team Member Experience	(+) Team Member experience refers to the efforts Caesars Entertainment makes to provide a welcoming, positive, empowering and engaging workplace for current and potential Team Members throughout their lifecycle with the company, from the recruitment process through sea or retirement. This also includes maintaining positive relations with Team Members who left the Company, including those who retired and expanding support to Team Members through inclusion or consideration of their families in relevant activities. Team Member Experience is central to Caesars' ability to deliver consistent,	• Responsible recruitment practices • First-job opportunities, including internships and apprenticeships • Stable workforce with long-term opportunities • Training, development and career advancement opportunities • Performance assessments and participatory goal setting • Competitive compensation and benefits • Job flexibility where possible to help balance work and other commitments • Upholding human rights and labor rights in the workplace

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	high-quality guest experiences across a large, labor-intensive hospitality and gaming portfolio. A positive and engaging employee experience supports workforce stability, operational performance, and brand reputation, while reducing turnover-related costs and operational disruption.	• Physical provisions for those with disabilities at facilities • Equal employment opportunities • Nondiscrimination and anti-harassment policy • Culture of inclusion
Team Member Health & Safety	(+) Maintaining a culture of safe working and ensuring the workplace is free from hazards. Maintaining safe working environments protects Team Members and guests while supporting regulatory compliance and uninterrupted operations. Strong health and safety practices reduce injuries, absenteeism, workers' compensation claims, and potential operational shutdowns.	• Injury and work-related ill-health prevention • Safe working policies, standards, training and practices • Safe facilities, equipment and PPE • Programs that support Team Member health and wellbeing, including mental health
Human Rights	(+) Respecting and promoting the human rights of individuals in our own operations, across our supply chain and in the local communities in which we operate. Respecting and promoting human rights across operations, supply chains, and communities helps Caesars mitigate legal, operational, and reputational risks. Proactive human rights management strengthens ethical operations and supports compliance with growing regulatory and stakeholder expectations.	• Assessing and mitigating human rights risks • Promoting labor rights in our operations and supply chain • Combating human trafficking and sexual exploitation • Security staff trained in human rights
Community Impact	(+) Playing an active role in helping solve pressing challenges in our local communities with an emphasis on adding long-term value.	• Engagement with community partners • Team Member volunteering

	Strong community relationships support Caesars' social license to operate and long-term business continuity. Strategic community engagement and investment help address local needs while strengthening trust with residents, governments, and community partners.	• Impact focus areas such as housing; food security; immigration; education, access to resources; aging and isolation; and more
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Planet	Our Impact, Description of Topic & Business Case	Stakeholder Expectations
Carbon Emissions	(+/-) Reducing our emission through operating at high levels of efficiency and optimizing use of all available renewable energy sources. Managing carbon emissions supports operational efficiency, cost control, and climate-related risk management. Reducing emissions also aligns with investor expectations and emerging regulatory frameworks related to climate disclosure and performance.	• Energy-efficient strategies • Emission reduction objectives
Water	(+/-) Operating to high levels of water efficiency and minimizing use of fresh water from areas of high-water stress. Efficient water management reduces operational risk, particularly in water-stressed regions where Caesars operates. Responsible water use supports cost efficiency, regulatory compliance, and positive community relations.	• Water-efficient fixtures • Water conservation • Water risk assessments
Extreme Weather Events	(+) Mitigating and managing the impacts of both natural and man-made disasters that could impact Caesars' properties and supply chain.	• Sustainable construction and renovation

	Extreme weather events present physical risks to properties, infrastructure, Team Members, guests, and supply chains. Effective preparedness and resilience planning reduce potential financial losses and operational downtime.	Supporting communities where we operate that have experienced extreme weather events
Responsible Sourcing	(+) Operating fair and inclusive procurement processes, thereby ensuring sustainable sourcing of food products, equipment and materials. Responsible sourcing practices help ensure continuity of supply, ethical procurement, and mitigation of environmental and social risks within the supply chain. Engaging suppliers on sustainability supports resilience and alignment with Caesars' values.	- Sustainable sourcing of commodities and food - Responsible procurement - Engaging suppliers in environmental goals

Play	Our Impact, Description of Topic & Business Case	Stakeholder Expectations
Guest Experience	(+) Overall positive experience for all guests across all properties, venues and activities, as well as in all guest interactions with Caesars Entertainment, whether in person or online. Delivering a consistently positive guest experience is essential to revenue growth, brand loyalty, and competitive differentiation. Guest satisfaction directly influences visitation, repeat business, and brand perception.	- Range of guest offerings - Property and meeting/convention facilities - Product and service quality and reliability - Guest satisfaction - Guest engagement in sustainable practices - Managing complaints
Guest Health & Safety	(+) Safe and secure physical environments and offerings that support guest wellbeing.	- Safe and hygienic facilities, equipment and amenities - Air quality

	Ensuring safe and secure environments protects guests and supports trust in the Caesars brand. Effective health and safety practices help prevent incidents that could disrupt operations or damage reputation.	• Illness prevention protocols
Responsible Gaming	(+) Ensuring ongoing leadership in Responsible Gaming at casinos and online with comprehensive RG programs. Responsible Gaming is fundamental to Caesars' license to operate and long-term sustainability of the business. Strong RG programs protect guests while supporting compliance across jurisdictions.	• RG programs & certifications • RG industry support and awareness • RG training & communications • Sports betting • Responsible marketing
Ethics & Compliance	(+) Living our values, upholding our Code of Commitment and adhering to laws and regulations wherever we operate. Robust ethics and compliance programs protect Caesars from legal, regulatory, and reputational risks while reinforcing a culture of integrity across the organization.	• Ethical conduct training • Grievance mechanisms • Compliance audits • Engaging with regulators to support new regulation for public benefit
Anti-Corruption	(+) Upholding strict systems and controls to prevent corruption in any part of our business. Anti-corruption controls safeguard the Company against financial loss, legal penalties, and reputational damage. Strong systems and training help ensure ethical business conduct at all levels.	• Anti-corruption controls • Anti-corruption training • Hotline for complaints
Business Continuity	(+) Assessing business continuity risk and ensuring safeguards are in place. Business continuity planning safeguards operations, revenue streams, and	• Business continuity planning • Leadership succession planning

	stakeholder commitments during disruptions. Preparedness supports resilience and long-term value protection.	
Data Privacy & Security	(+) Safeguarding the data protection and privacy rights of Team Members, guests, suppliers and others, while maintaining strict information security protocols and systems to mitigate cyber risks. Protecting personal and business data is essential to maintaining guest and Team Member trust while preventing financial, legal, and operational impacts from cyber incidents.	• Management, storage and disposal of personal information • Information security standards of practice • Compliance with government data regulations • Cybersecurity • Security or privacy breaches

Last Published – July 2026