

PEOPLE | PLANET | PLAY
CAESARS ENTERTAINMENT
**ESG MATERIALITY
ASSESSMENT 2022**



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ESG MATERIALITY ASSESSMENT 2022

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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 diverse groups 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 early 2022, we conducted a comprehensive Materiality Assessment with internal and external stakeholders. In July 2020, Eldorado Resorts acquired Caesars Entertainment Corporation (CEC) and formed Caesars Entertainment, Inc. (Caesars Entertainment). This was the first full assessment completed since the merger, with the last assessment conducted by CEC in 2012.

It was important for us to retest our materiality assumptions as a combined company. In addition, it was critical to address the significant transformations in our business due to the COVID-19 pandemic, along with elevated expectations related to social justice and corporate social responsibility.

Following an interactive process at all levels of leadership throughout the company and supported by an external specialist, we concluded our 2022 ESG Materiality Assessment.

“The Materiality Assessment was an opportunity for our leadership to engage and debate the way we create value and identify what matters most to our stakeholders. While the output of priority topics is important, the conversations that we had in the process were meaningful and enlightening for all of us. This exercise will help us continue to align as a leadership team going forward.”

- Stephanie Lepori, Chief Administrative and Accounting Officer

This report summarizes the approach and findings of Caesars Entertainment’s 2022 ESG Materiality Assessment. The insights gathered will help us refocus our Corporate Social Responsibility (CSR) strategy on high-impact areas and those that matter most to our stakeholders. The Materiality Assessment is also used to inform and help shape other organizational processes including:

- PEOPLE PLANET PLAY goals and targets
- Annual CSR/ESG public disclosures
- ESG risk assessment and mitigation plans
- ESG position statements
- Team Member compensation and benefit plans
- Team Member learning and development, including new hire orientation
- Internal and external communications, including engagement and satisfaction surveys

KEY TERMS AND ACRONYMS

CSR: Corporate Social Responsibility — This is a term often used interchangeably with ESG, sustainability, social impact or other terms used to describe a company's impacts on society, including the environment. This is the term of choice for Caesars Entertainment.

ESG: Environment, Social and Governance — This is the term predominantly used by the financial and investment community and the broader sustainability community to refer to the range of topics that reflect the impacts of a company's activities and the level of risk to a company's long-term value creation based on environmental, social and governance performance.

GRI: Global Reporting Initiative — This is a global standard setter for sustainability disclosure, publishing the GRI Standards, the most widely used set of sustainability reporting standards today. The standards cover a broad range of ESG topics with a focus on the impact of the business on people, society and environment.

PEOPLE PLANET PLAY — This is Caesars Entertainment's proprietary strategic approach to the management, improvement and disclosure of CSR/ESG performance and impacts:

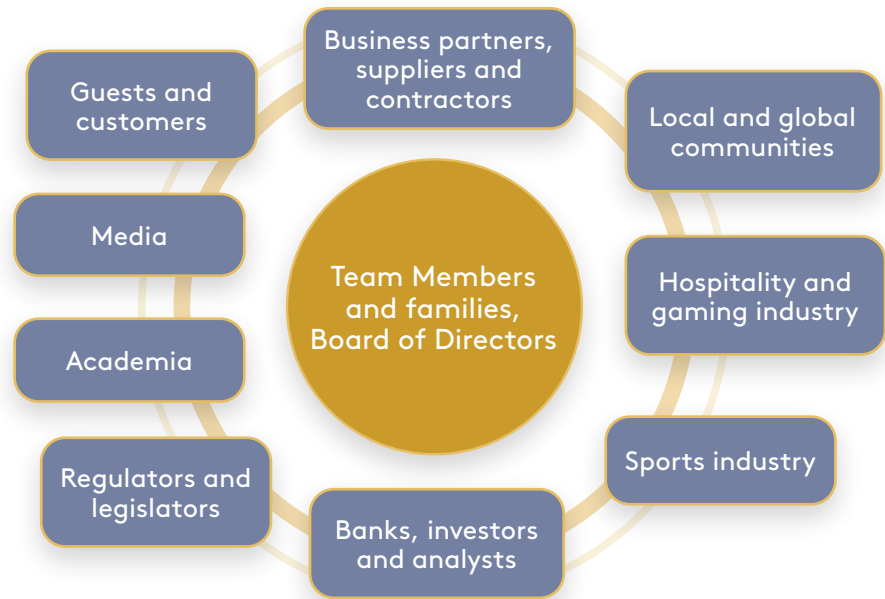
- **PEOPLE:** Supporting the wellbeing of all our Team Members, guests and local communities.
- **PLANET:** Taking care of the world we all call home.
- **PLAY:** Creating memorable experiences for our guests and leading the industry as a responsible business, including Responsible Gaming practices.

SASB: Sustainability Accounting Standards Board - This is a U.S.-based standard setter, that has developed industry-specific standards defining the most relevant ESG topics that reflect material financial risk to a business on an industry-by-industry basis. Disclosures against these standards are intended to be useful for financial analysts and investors in company evaluations and investment decisions.

SDGs: Sustainable Development Goals - This refers to the 17 Sustainable Development Goals that were ratified by United Nations member countries in 2015, forming a blueprint for the achievement of global prosperity by 2030. Written primarily with governments in mind, the SDGs offer a map of the most pressing global social and environmental issues. Most large corporations have endorsed the SDGs and identified how they contribute to advancing the achievement of these goals. The SDGs are underpinned by 169 specific SDG targets.

OUR STAKEHOLDERS

Prior to conducting our ESG Materiality Assessment, we identified the primary stakeholder groups of Caesars Entertainment—those whom we impact most significantly through our business and those whose decisions affect how we perform as a business. We identified 10 stakeholder groups: one internal group and nine external groups.



Group	Composition
Internal stakeholders	Team Members and their families and the Caesars Entertainment Board of Directors
Academia	Universities, colleges, research institutions, academics, students
Banks, investors and analysts	Investors, investment analysts, banks, investment banks, insurers, equity and debt investors, ratings agencies
Business partners, suppliers and contractors	Franchisees, tribal partners, JV partners, suppliers of goods and services, contractors, logistics providers, technology providers, benefits vendors, consultants
Guests and customers	Guests and customers, including gaming, non-gaming and convention patrons
Hospitality and gaming industry	Hotel/hospitality/travel associations, entertainment providers and artists, gaming organizations, gaming experts, gaming service providers
Local and global communities	Community partners, organizations advancing environmental and social causes, international non-governmental organizations (NGOs), disaster relief organizations, labor unions
Media	Media organizations, press associations, social media
Regulators and legislators	Government agencies, law enforcement bodies, municipalities
Sports industry	Sports associations (including professional leagues), sports clubs, sports betting industry

Our full stakeholder map can be viewed in our [Position on Stakeholder Engagement](#). The stakeholder groups defined above shaped the input and analysis of our ESG Materiality Assessment.

ESG MATERIALITY ASSESSMENT OVERVIEW

An ESG Materiality Assessment is a process by which a company determines the topics that matter most in terms of its impact on society and the environment and which substantially affect the decisions of stakeholders. The focus of an ESG Materiality Assessment is based on an assessment of current and emerging topics that are likely to remain relevant for some years in the absence of major revisions of business strategy and activities or significant geo-political, social or environmental events that reshape the business landscape. Caesars Entertainment aims to conduct an ESG Materiality Assessment every three to five years, supplemented by annual reviews to confirm identified topics remain relevant or add significant emerging topics.

For the purposes of our ESG Materiality Assessment, we defined material topics as those that represent the organization's most significant impacts on the economy, environment and people, including impacts on their human rights.

Note: This ESG Materiality Assessment, as defined above, covers Caesars Entertainment's outward impacts. From time to time, these topics may also have a financial impact, meaning that they could affect Caesars Entertainment's financial value creation and financial risk exposure over time. For an assessment of priority ESG risks from a financial perspective, please see our [ESG Risk Assessment](#). We also disclose against the Sustainability Accounting Standards Board (SASB) Standards relevant to our industry for financial-related ESG topics in our annual [CSR Report](#).

MATERIALITY ASSESSMENT PROCESS

Our process was conducted in five stages:

- Stage 1: Gathering Inputs
- Stage 2: Analysis of Universe of Topics
- Stage 3: Assessment of Impacts
- Stage 4: Overall Prioritization of Topics
- Stage 5: Internal and External Validation

Stage 1: Gathering Inputs

In this stage, we gathered inputs from internal and external stakeholders as follows:

- Written surveys from 30 senior leaders at Caesars Entertainment covering stakeholder relationships and priority topics
- Interviews with approximately 35 senior leaders to discuss survey responses and share additional insights
- Analysis of the most recent materiality assessments from 27 companies including hospitality and gaming companies and other industry leaders in similar or related sectors
- Review of seven sustainability performance and disclosure frameworks including:
 - o Sustainability Accounting Standards Board (SASB) Relevant Standards
 - o World Economic Forum Stakeholder Capitalism Metrics
 - o NASDAQ ESG Metrics
 - o Sustainable Development Goals (SDGs)
 - o ISS ESG Framework
 - o Standard and Poor's Casinos & Gaming Metrics
 - o RepRisk's 28 ESG Issues

This process yielded 560 individual topic mentions which became our Universe of Topics.

MATERIALITY ASSESSMENT PROCESS

Stage 2: Analysis of Universe of Topics

In this stage, we analyzed the Universe of Topics, grouping similar topics into 61 clusters and applying weightings according to the number of times each topic was mentioned by stakeholder group. Weightings applied to different stakeholder group inputs were agreed by Caesars Entertainment's senior leaders. Caesars Entertainment's internal stakeholders were assigned the highest weighting.

Stage 3: Assessment of Impacts

In this stage, we gathered input from more than 30 senior leaders across different divisions and functions to assess the scale of Caesars Entertainment's impacts on society, people and the environment. The assessment included considerations relating to:

- Business strategy
- Scale of impacts
- Scope of impacts
- Long-term effect of impacts

Based on the inputs received, 44 of the 61 clustered topics were evaluated as reflecting Caesars Entertainment's impacts on society and the environment.

Stage 4: Overall Prioritization of Topics

In this stage, we further analyzed the topics identified as being most important to stakeholders (61 topics) and those reflecting Caesars Entertainment's impacts on society and the environment (44 topics). This analysis produced a list of 25 topics that ranked high on either list individually or high on both lists.

Stage 5: Internal and External Validation

This proposed list of 25 material topics was presented for internal and external validation.

- **External validation:** A workshop was held with Caesars Entertainment's External CSR Advisory Council, comprising leading experts in different ESG-related subjects.
- **Internal validation:** A presentation was made to the CSR Committee of Caesars' Board of Directors.

Following discussion and at the suggestion of participants in the validation process, the list of 25 topics was reduced to 21 as a result of combining similar topics.

Finally, the list of 21 material topics was reviewed internally and subsequently approved by Caesars Entertainment's leadership and Board of Directors.


MATERIAL TOPICS IDENTIFIED AND THEIR DEFINITIONS

The following table shows the definitions of the material topics identified through Caesars Entertainment’s 2022 ESG Materiality Assessment.



PEOPLE

Team Members <ul style="list-style-type: none">• Team Member Experience• Health & Safety• Diversity, Equity & Inclusion	Communities <ul style="list-style-type: none">• Economic Contribution• Community Impacts• Human Rights• Supplier Diversity
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PLANET

<ul style="list-style-type: none">• Climate Change• Water	<ul style="list-style-type: none">• General and Food Waste• Responsible Sourcing
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PLAY

Guests <ul style="list-style-type: none">• Guest Experience• Guest Health & Safety• Responsible Gaming• Sustainable Tourism	Conduct <ul style="list-style-type: none">• Ethics and Compliance• Anti-Corruption• Taxation• Public Safety• Business Continuity• Data Privacy & Security
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PEOPLE



Topic	Description of Topic	Stakeholder Expectations
Team Member Experience	<p>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 termination 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</p>	<ul style="list-style-type: none"> • 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
Team Member Health & Safety	<p>Maintaining a culture of safe working and ensuring the workplace is free from hazards</p>	<ul style="list-style-type: none"> • 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
Diversity, Equity & Inclusion (DEI)	<ul style="list-style-type: none"> • Ensuring a workforce that reflects the diversity of our guests and communities and includes people of different genders, races, ethnicities, background and other dimensions of diversity • Maintaining equitable access to and allocation of employment offerings • Fostering a culture that welcomes and embraces differences so that everyone feels they can belong 	<ul style="list-style-type: none"> • Proactive outreach to hire diverse Team Members • Respect for DEI across all human resources practices • Physical provisions for those with disabilities at facilities • Equitable employment policies • Nondiscrimination and anti-harassment policy • Culture of inclusion
Economic Contribution	<p>Delivering financial benefits to the communities we serve, suppliers we engage and business partners across our business activities</p>	<ul style="list-style-type: none"> • Paying taxes, mandated giving • Philanthropic donations • Engaging local suppliers • Supporting local industry
Community Impacts	<p>Playing an active role in helping solve pressing challenges in our local communities with an emphasis on adding long-term value</p>	<ul style="list-style-type: none"> • Engagement with community partners • Team Member volunteering • Impact focus areas such as housing; food security; immigration; equitable access to resources; aging and isolation and more.
Human Rights	<p>Respecting and promoting the human rights of individuals in our own operations, across our value chain and in the local communities in which we operate</p>	<ul style="list-style-type: none"> • 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
Supplier Diversity	<p>Providing fair and equitable opportunity for diverse suppliers to win our business</p>	<ul style="list-style-type: none"> • Supporting diverse suppliers • Proactive outreach to diverse supplier organizations

PLANET



Topic	Description of Topic	Stakeholder Expectations
Climate Change	Mitigating climate risk through reduction of energy consumption and greenhouse gas emissions through our value chain	<ul style="list-style-type: none"> • Science-based targets • Scope 1, 2 and 3 emissions • Energy consumption • Renewable electricity • Operational efficiencies • Transportation and electric mobility • Sustainable construction and renovation
Water	Operating to high levels of water efficiency and minimizing use of fresh water from areas of high-water stress	<ul style="list-style-type: none"> • Water-efficient fixtures • Water conservation • Water risk assessments
General and Food Waste	Avoiding generations of waste by using efficient practices throughout our operations and by ensuring sustainable waste disposal practices, including reuse and recycling, evade landfills	<ul style="list-style-type: none"> • Waste reduction – zero waste • Recycling and reuse • Single-use plastics • Packaging materials of supplied products • Construction/renovation waste • Organic waste • Food donation • Hazardous waste
Responsible Sourcing	Operating fair, equitable and inclusive procurement processes, thereby ensuring sustainable sourcing of food products, equipment and materials	<ul style="list-style-type: none"> • Sustainable sourcing of commodities and food • Responsible procurement • Engaging suppliers in environmental goals



Topic	Description of Topic	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	<ul style="list-style-type: none"> ● 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 and Safety	Safe and secure physical environments and offerings that support guest wellbeing	<ul style="list-style-type: none"> ● Safe and hygienic facilities, equipment and amenities ● Air quality ● Smoking policy ● Illness prevention protocols
Responsible Gaming (RG)	Ensuring ongoing leadership in Responsible Gaming at casinos and online with comprehensive RG programs	<ul style="list-style-type: none"> ● RG programs & certifications ● RG industry support and awareness ● RG training & communications ● Sports betting ● Responsible marketing
Sustainable Tourism	Contributing to attracting tourism in cities where we operate by engaging with municipalities to support city development plans and continuously improving our offerings to appeal to more guests	<ul style="list-style-type: none"> ● Local government and economic development engagement ● New properties and renovations ● Entertainment and dining options ● Accessibility of properties ● Landscaping and clean environments in and around properties
Ethics & Compliance	Living our values, upholding our Code of Commitment and adhering to laws and regulations wherever we operate	<ul style="list-style-type: none"> ● 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	<ul style="list-style-type: none"> ● Anti-corruption controls ● Anti-corruption training ● Hotline for complaints
Taxation	Meeting our tax obligations in all jurisdictions where we operate	<ul style="list-style-type: none"> ● Good tax practices ● Tax transparency ● Collaborative resolution of tax issues
Public Policy	Taking a public stand on issues and causes that advance social justice	<ul style="list-style-type: none"> ● Social justice ● Immigration ● Climate change
Business Continuity	Assessing business continuity risk and ensuring safeguards are in place	<ul style="list-style-type: none"> ● Business continuity planning ● Leadership succession planning
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	<ul style="list-style-type: none"> ● Management, storage and disposal of personal information ● Information security standards of practice ● Compliance with government data regulations ● Cybersecurity ● Security or privacy breaches

ADVANCING THE SUSTAINABLE DEVELOPMENT GOALS

Through our activities, we specifically advance 15 of the 17 SDGs, aligning with more than 40 of the 169 global SDG targets that support the goals. The following table shows our overall alignment and advancement of 15 SDGs. We report our progress annually in our [CSR Report](#).

THEME	MATERIAL TOPICS	
PEOPLE: Team Members	Team Member Experience Health & Safety DEI	    

Through our investment in Team Member safety and wellbeing and advancement of diversity, equity and inclusion both internally and in our guest outreach and engagement, supply base, business partnerships and communities—we support SDG targets related to health, education, non-discrimination, empowerment of all and reducing inequalities.

THEME	MATERIAL TOPICS	
PEOPLE: Team Members	Economic Contribution Community Impacts Human Rights Supplier Diversity	      


Through our economic contribution in the communities we serve, we make substantial positive impact through inclusive job creation, payment of taxes and license fees and charitable donations, advancing several SDG targets. Our strategic engagements in our communities contribute to addressing a wide range of social challenges such as homelessness, food insecurity, access to education, inclusive vocational training and more.

THEME	MATERIAL TOPICS	
PEOPLE: Team Members	Climate Change Water General and Food Waste Responsible Sourcing	     

The PLANET pillar of our PEOPLE PLANET PLAY framework addresses several targets supporting six SDGs. Our activities include ongoing improvements in our environmental impacts and a commitment to Science-Based climate targets. We aim to minimize resource consumption and waste while opting where possible to source food products and equipment sustainably. We support education on climate change imperatives, driving our approach through our supply base and helping our suppliers to understand the need and effect appropriate change in their own operations.

THEME	MATERIAL TOPICS	
PEOPLE: Team Members	Guest Experience Guest Health and Safety Responsible Gaming Sustainable Tourism	  

Through our core business, we advance sustainable tourism and operate to the highest standards of safety for our guests while minimizing our environmental impacts as far as possible. We maintain leadership in Responsible Gaming, helping maintain an industry with substantial ethical controls. These activities specifically advance three SDGs and selected targets.

THEME	MATERIAL TOPICS	
PEOPLE: Team Members	Ethics & Compliance Anti-Corruption Taxation Business Continuity Data Privacy & Security	  

Operating in a highly regulated industry, compliance is a primary emphasis in all that we do. We drive responsible business practices at all levels of our business, supporting several SDG targets. Through our compliance and anti-corruption controls, we positively contribute to advancing a hospitality and gaming industry that does not tolerate bribery and corruption. We are responsible taxpayers and operate to strict data privacy and information security controls. All of these practices advance several targets that support three SDGs.

ALIGNING WITH GRI SUSTAINABILITY STANDARDS DISCLOSURES

Caesars Entertainment aims to report transparently on its impacts on society and the environment through adherence to the most widely used sustainability disclosure standards, GRI. The following table shows how our material topics align with the GRI Topic Specific Standards.

PEOPLE: Team Members	Team Member Experience	GRI 401: Employment 2016	401-1 New employee hires and employee turnover
			401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees
			401-3 Parental leave
	Health & Safety	GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee
			404-2 Programs for upgrading employee skills and transition assistance programs
			404-3 Percentage of employees receiving regular performance and career development reviews
	DEI	GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system
			403-2 Hazard identification, risk assessment and incident investigation
			403-3 Occupational health services
			403-4 Worker participation, consultation and communication on occupational health and safety
403-5 Worker training on occupational health and safety			
403-6 Promotion of worker health			
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships			
403-8 Workers covered by an occupational health and safety management system			
403-9 Work-related injuries			
403-10 Work-related ill health			
PEOPLE: Communities	Economic Contribution	GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed
			201-2 Financial implications and other risks and opportunities due to climate change
			201-3 Defined benefit plan obligations and other retirement plans
			201-4 Financial assistance received from government
Community Impacts	GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments and development programs	
		413-2 Operations with significant actual and potential negative impacts on local communities	
Human Rights	GRI 406: Non- discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	

ALIGNING WITH GRI SUSTAINABILITY STANDARDS DISCLOSURES

PEOPLE: Communities	Human Rights	GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk
		GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor
		GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor
		GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures
	Supplier Diversity	GRI 3: Material Topics 2021	
PLANET	Climate Change	GRI 302: Energy 2016	302-1 Energy consumption within the organization
			302-2 Energy consumption outside of the organization
			302-3 Energy intensity
			302-4 Reduction of energy consumption
			302-5 Reductions in energy requirements of products and services
		GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions
			305-2 Energy indirect (Scope 2) GHG emissions
			305-3 Other indirect (Scope 3) GHG emissions
			305-4 GHG emissions intensity
			305-5 Reduction of GHG emissions
	Water	GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource
			303-2 Management of water discharge-related impacts
			303-3 Water withdrawal
			303-4 Water discharge
			303-5 Water consumption
	General and Food Waste	GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts
			306-2 Management of significant waste-related impacts
			306-3 Waste generated
			306-4 Waste diverted from disposal
			306-5 Waste directed to disposal
Responsible Sourcing	GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	
	GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	
		308-2 Negative environmental impacts in the supply chain and actions taken	

ALIGNING WITH GRI SUSTAINABILITY STANDARDS DISCLOSURES

PLANET	Responsible Sourcing	GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria
			414-2 Negative social impacts in the supply chain and actions taken
PLAY: Guests	Guest Experience	GRI 3: Material Topics 2021	
	Guest Health and Safety	GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories
			416-2 Incidents of non-compliance concerning the health and safety impacts of products and services
	Responsible Gaming	GRI 3: Material Topics 2021	
Sustainable Tourism	GRI 3: Material Topics 2021		
PLAY: Conduct	Ethics & Compliance	GRI 3: Material Topics 2021	
	Anti-Corruption	GRI 205: Anti-Corruption 2016	205-1 Operations assessed for risks related to corruption
			205-2 Communication and training about anti-corruption policies and procedures
			205-3 Confirmed incidents of corruption and actions taken
	Taxation	GRI 207: Tax 2019	207-1 Approach to tax
			207-2 Tax governance, control and risk management
			207-3 Stakeholder engagement and management of concerns related to tax
			207-4 Country-by-country reporting
Public Policy	GRI 415: Public Policy 2016	415-1 Political contributions	
Business Continuity	GRI 3: Material Topics 2021		
Data Privacy & Security	GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	

Note: Where a Topic Specific GRI Standard is not available, our disclosure is addressed by GRI 3: Material Topics 2021. Where relevant, we disclose proprietary metrics against these topics.

ALIGNING WITH SASB STANDARDS DISCLOSURES

Caesars Entertainment aims to report transparently to the financial and investment community using the investor-targeted sustainability standards, SASB. Caesars Entertainment’s operations align primarily with two SASB standards:

- Casinos & Gaming Industry Standard
- Hotels & Lodging Industry Standard

The table below shows the alignment of Caesars Entertainment’s material topics with the SASB disclosures in these two standards. We aim to progressively improve the scope of our disclosures to align with all the requirements noted below.

PEOPLE: Team Member Experience	SV-HL-310a.1	Labor Practices	(1) Voluntary and (2) involuntary turnover rate for lodging facility employees
	SV-HL-310a.2		Total amount of monetary losses as a result of legal proceedings associated with labor law violations
	SV-HL-310a.3		(1) Average hourly wage and (2) percentage of lodging facility employees earning minimum wage, by region
	SV-HL-310a.4		Description of policies and programs to prevent worker harassment
PLANET: Climate Change Water	SV-CA-130a.1	Energy Management	(1) Total energy consumed (2) Percentage grid electricity (3) Percentage renewable
	SV-HL-160a.1	Ecological Impacts	Number of lodging facilities located in or near areas of protected conservation status or endangered species habitat
	SV-HL-160a.2		Description of environmental management policies and practices to preserve ecosystem services
	SV-HL-450a.1	Climate Change Adaptation	Number of lodging facilities located in 100-year flood zones
	SV-HL-140a.1	Water Management	(1) Total water withdrawn (2) Total water consumed (3) Percentage of each in regions with High or Extremely High Baseline Water Stress
PLAY: Guest Health and Safety Responsible Gaming Anti-Corruption	SV-CA-320a.1	Smoke-Free Casinos	Percentage of gaming floor where smoking is allowed
	SV-CA-320a.2		Percentage of gaming staff who work in areas where smoking is allowed
	SV-CA-260a.1	Responsible Gaming	Percentage of gaming facilities that implement the Responsible Gambling Index
	SV-CA-260a.2		Percentage of online gaming operations that implement the National Council on Problem Gambling (NCPG) Internet Responsible Gambling Standards
PLAY: Conduct	SV-CA-510a.1	Internal Controls on Money Laundering	Description of anti-money laundering policies and practices
	SV-CA-510a.2		Total amount of monetary losses as a result of legal proceedings associated with money laundering



See our annual CSR Report:

<https://www.caesars.com/corporate-social-responsibility/csr-reports>