

PEOPLE | PLANET | PLAY  
CAESARS ENTERTAINMENT  
**ESG RISK ASSESSMENT**



**CAESARS**  
ENTERTAINMENT®



# CAESARS ENTERTAINMENT

## ESG RISK ASSESSMENT

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## OVERVIEW

Through its PEOPLE PLANET PLAY framework, Caesars Entertainment aims to be a responsible corporate citizen and contribute to improving the lives of people, society and the planet.

Caesars Entertainment continues to evolve as we explore and develop new opportunities to Create the Extraordinary and 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.

To understand how we define stakeholders and how we approach stakeholder engagement, see our [Position on Stakeholder Engagement](#).

To review our impacts on society, people and the environment, see our [ESG Materiality Assessment 2022](#). This assessment defined 21 ESG topics as material for Caesars Entertainment and our stakeholders as shown in the chart below.



PEOPLE	PLANET	PLAY
<p><b>Team Members</b> Team Member Experience Health &amp; Safety Diversity, Equity &amp; Inclusion</p> <p><b>Communities</b> Economic Contribution Community Impacts Human Rights Supplier Diversity</p>	<p>Climate Change Water General &amp; Food Waste Responsible Sourcing</p>	<p><b>Guests</b> Guest Experience Guest Health &amp; Safety Responsible Gaming Sustainable Tourism</p> <p><b>Conduct</b> Ethics &amp; Compliance Anti-Corruption Taxation Public Policy Business Continuity Data Privacy &amp; Security</p>

## DEFINITIONS

**ESG:** Environment, Social and Governance: Three dimensions used to assess the sustainable and ethical performance of a business supported by metrics used by investors to help assess long-term financial risk and performance.

**ESG RISK:** An environmental, social or governance event, or condition that, if it occurs, could cause an actual or a potential material negative impact on the value of the investment arising from an adverse sustainability impact.

## ESG RISKS

In order to assess our ESG Risks, we analyzed our 21 ESG material topics using the following considerations:

- **Scale** of the potential of each topic to affect Caesars Entertainment’s business success and financial value creation over the long term
- **Scope** of the risk presented by each topic in terms of affecting all or part of Caesars Entertainment’s business operations
- **Possibility to remediate** the risk to Caesars Entertainment’s business success and financial value creation over the long term
- **Likelihood** of each topic becoming a critical or major risk to Caesars Entertainment’s business success and financial value creation over the long term (in the absence of appropriate mitigation plans)
- **Current controversies** that heighten the risk profile of each topic at the present time and in the future
- **Assessment of current risk protection and mitigation** activities instituted as part of regular business practice and the degree to which they are effective

Based on this analysis and following discussions and reviews by Caesars Entertainment’s leadership, we identified eight topics that we define as priority ESG Risk areas:

1. Anti-corruption
2. Climate Change
3. Data Privacy & Security
4. Ethics & Compliance
5. Guest Health & Safety
6. Health & Safety
7. Human Rights
8. Responsible Gaming

Mitigation plans are in place for all of the above risk areas and we continue to review our performance to identify opportunities to enhance our risk protection.

## TRANSPARENCY

We report transparently to our stakeholders on the ways in which we address ESG Risks through our annual [Corporate Social Responsibility Report](#), available on our website. The [ESG Resource Hub](#) on our website contains disclosures of specific interest to our investor community. We also disclose details of our business and our activities through our public filings (Annual Report on Form 10-K, Proxy Statement and other regulated disclosures) and through the publication of a range of [ESG Policies and Positions](#).

## APPROVAL

This ESG Risk Assessment has been approved and authorized by Caesars Entertainment’s Executive Team and Board of Directors.



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**See our annual CSR Report:**

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