



# CSR 24 APPENDIX

2024 Corporate Social Responsibility



## About This Report

### Thank you for your interest in our 2024 Corporate Social Responsibility (CSR) Report.

The scope of this report is Caesars Entertainment, Inc., the largest casino entertainment Company in the U.S., formed in 2020 following the merger of Caesars Entertainment Corporation and Eldorado Resorts, Inc.

**Financial data** is based on data reported in Caesars Entertainment, Inc.'s Annual Report on Form 10-K for the fiscal year ended December 2024, unless otherwise noted.

**Publication date:** The content of this 2024 CSR Report includes information relating to the 2024 calendar year and is published in June 2025.

**Human Resources data** represents employees in our global headcount (GRI 2-7) identified as Direct Employees employed at our owned and operated properties in the U.S. and Global workforce that supports U.S. Operations. Non-Direct Employees, representing tribal properties Harrah's Cherokee, Harrah's Cherokee Valley River, Harrah's Northern California in the U.S. and Caesars Windsor in Canada. Caesars Palace Dubai in the United Arab Emirates was divested in 2023 and not included in this report. All other human resources data tables refer to Direct Employees in the U.S., except for safety (GRI 403-9, 403-10), where Non-Direct Employees are reported as well. For a full list of properties, see Caesars Entertainment's Annual Report on Form 10-K for the fiscal year ended December 2024, pages 31-32.

**Environmental data** is shown for five years. See section in our GRI Content Index: Basis of Reporting for details. Data includes adjustments to greenhouse gas emissions in line with GHG protocol guidance.

**Safety data** includes full- and part-time U.S. Direct Employees and Non-Direct Employees.

**Currency:** All dollar amounts quoted in this report refer to U.S. currency (USD).

**Assurance:** This report has been extensively verified internally but not externally assured, except for energy and GHG emissions data, which were verified by an external expert. Verification occurred prior to the adjustments stated in the Basis of Reporting. The verification statement can be downloaded from our website.

**GRI:** This report has been prepared in accordance with GRI Standards. The principles outlined in GRI 1: Foundation 2021 have informed our reporting approach. For details of our materiality assessment, see section: CSR Strategy: PEOPLE PLANET PLAY.

**SASB:** Caesars Entertainment reports against the Sustainability Accounting Standards Board (SASB) standards relevant for our business: the Casinos & Gaming Industry Standard and the Hotels & Lodging Industry Standard.

**TCFD:** We include our climate change mitigation response in the form of an overview of climate change Governance, Strategy, Risk and Metrics using the Task Force on Climate-Related Financial Disclosures (TCFD) framework. We welcome your feedback and invite you to send comments to: [peopleplanetplay@caesars.com](mailto:peopleplanetplay@caesars.com).

### Please also engage with us on social media:

**X:** @CaesarsEnt

**LinkedIn:** [linkedin.com/company/caesars-entertainment-inc](https://www.linkedin.com/company/caesars-entertainment-inc)

**Facebook:** [facebook.com/CaesarsEntertainmentInc](https://www.facebook.com/CaesarsEntertainmentInc)

This report and previous reports are published online, including our **2024 CSR Report Appendix** that contains the following disclosures:

- GRI Content Index
- SASB Disclosure
- TCFD Overview

[caesars.com/corporate-social-responsibility/csr-reports](https://caesars.com/corporate-social-responsibility/csr-reports)

# GRI Content Index

## Statement of use:

Caesars Entertainment, Inc. has reported in accordance with the GRI Standards for the period January 1, 2024, to December 31, 2024.

## GRI 1 used:

GRI 1: Foundation 2021

## Applicable GRI sector standards(s):

None

| GRI 2: General Disclosure 2021 |  | Location                            | Omission |
|--------------------------------|--|-------------------------------------|----------|
| 2-1                            | Organization Details   | 2024 CSR Report, pg. 5              | N/A      |
| 2-2                            | Entities included in the organization’s sustainability reporting             | 2024 CSR Report, pg. 56             | N/A      |
| 2-3                            | Reporting period, frequency and contact point                                | 2024 CSR Report, pg. 56             | N/A      |
| 2-4                            | Restatements of information  | 2024 CSR Report Appendix, pg. 11-12 | N/A      |
| 2-5                            | External assurance   | 2024 CSR Report, pg. 56             | N/A      |
| 2-6                            | Activities, value chain and other business relationships                     | 2024 CSR Report, pg. 5              | N/A      |
| 2-7                            | Employees  | 2024 CSR Report Appendix, pg. 13-14 | N/A      |
| 2-8                            | Workers who are not employees  | 2024 CSR Report Appendix, pg. 14    | N/A      |
| 2-9                            | Governance structure and composition   | 2024 CSR Report, pg. 8-9            | N/A      |
| 2-10                           | Nomination and selection of the highest governance body                      | 2024 CSR Report, pg. 8-9            | N/A      |
| 2-11                           | Chair of the highest governance body   | 2024 CSR Report, pg. 8-9            | N/A      |
| 2-12                           | Roles of the highest governance body in overseeing the management of impacts | 2024 CSR Report, pg. 8-9            | N/A      |
| 2-13                           | Delegation of responsibility for managing impacts                            | 2024 CSR Report, pg. 8-9            | N/A      |
| 2-14                           | Role of the highest governance body in sustainability reporting              | 2024 CSR Report, pg. 8-9            | N/A      |
| 2-15                           | Conflicts of interest  | Code of Ethics and Business Conduct | N/A      |
| 2-16                           | Communication of critical concerns   | 2024 CSR Report, pg. 8-9            | N/A      |
| 2-17                           | Collective knowledge of the highest governance body                          | 2024 CSR Report, pg. 8-9            | N/A      |
| 2-18                           | Evaluation of the performance of the highest governance body                 | 2024 CSR Report, pg. 8-9            | N/A      |
| 2-19                           | Remuneration policies  | 2025 Proxy Statement from pg. 31    | N/A      |
| 2-20                           | Process to determine remuneration  | 2025 Proxy Statement from pg. 31    | N/A      |
| 2-21                           | Annual total compensation ratio  | 2025 Proxy Statement from pg. 31    | N/A      |
| 2-22                           | Statement on sustainable development strategy                                | 2024 CSR Report, pg. 3              | N/A      |
| 2-23                           | Policy commitments   | 2024 CSR Report, pg. 9              | N/A      |
| 2-24                           | Embedding policy commitments   | 2024 CSR Report, pg. 8-9            | N/A      |
| 2-25                           | Processes to re-mediate negative impacts                                     | 2024 CSR Report, pg. 9              | N/A      |
| 2-26                           | Mechanisms for seeking advice and raising concerns                           | 2024 CSR Report, pg. 55             | N/A      |
| 2-27                           | Compliance with laws and regulations   | 2024 CSR Report, pg. 55             | N/A      |
| 2-29                           | Approach to stakeholder engagement   | 2024 CSR Report Appendix, pg. 15    | N/A      |
| 2-30                           | Collective bargaining agreements   | 2024 CSR Report Appendix, pg. 16    | N/A      |

# GRI Content Index

**Statement of use:**

Caesars Entertainment, Inc. has reported in accordance with the GRI Standards for the period January 1, 2024, to December 31, 2024.

**GRI 1 used:**

GRI 1: Foundation 2021

**Applicable GRI sector standards(s):**

None

| GRI 3: Material Topics 2021 |                                      | Location                | Omission |
|-----------------------------|--------------------------------------|-------------------------|----------|
| 3-1                         | Process to determine material topics | 2024 CSR Report, pg. 11 | N/A      |
| 3-2                         | List of material topics              | 2024 CSR Report, pg. 11 | N/A      |

# GRI Content Index

## GRI Material Disclosures:

### People (Employees)

| Material Topic                          | GRI Standards Topic-specific GRI Disclosures   | Location                                       | Omission |
|---|--|--|----------|
| Employee Experience                     | <b>GRI 3 Material Topics 2021</b>  | <b>Position on Team Member Experience</b>      |          |
|   | <b>GRI 401: Employment 2016</b>  |  |          |
|   | <b>401-1</b>   New employee hires and employee turnover  | 2024 CSR Report Appendix, pg. 24               |          |
|   | <b>401-2</b>   Benefits provided to full-time employees that are not provided to temporary or part-time employees            | Position on Team Member Experience             |          |
|   | <b>GRI 3: Material Topics 2021</b>   | <b>Position on Team Member Experience</b>      |          |
|   | <b>GRI 404: Training and Education 2016</b>  |  |          |
|   | <b>404-1</b>   Average hours of training per year per employee   | 2024 CSR Report Appendix, pg. 25               |          |
|   | <b>404-2</b>   Programs for upgrading employee skills and transition assistance programs                                     | 2024 CSR Report, pg. 14                        |          |
|   | <b>404-3</b>   Percentage of employees receiving regular performance and career development reviews                          | 2024 CSR Report Appendix, pg. 25               |          |
| Health & Safety                         | <b>GRI 3: Material Topics 2021</b>   | <b>Position on Health, Safety and Wellness</b> |          |
|   | <b>GRI 403: Occupational Health and Safety 2018</b>  |  |          |
|   | <b>403-1</b>   Occupational health and safety management system  | 2024 CSR Report, pg. 24                        |          |
|   | <b>403-2</b>   Hazard identification, risk assessment and incident investigation   | Position on Health, Safety and Wellness        |          |
|   | <b>403-3</b>   Occupational health services  | Position on Health, Safety and Wellness        |          |
|   | <b>403-4</b>   Worker participation, consultation and communication on occupational health and safety                        | Position on Health, Safety and Wellness        |          |
|   | <b>403-5</b>   Worker training on occupational health and safety   | Position on Health, Safety and Wellness        |          |
|   | <b>403-6</b>   Promotion of worker health  | 2024 CSR Report, pg. 25                        |          |
|   | <b>403-7</b>   Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | Position on Responsible Sourcing               |          |
|   | <b>403-8</b>   Workers covered by an occupational health and safety management system  | All Team Members and Contractors               |          |
|   | <b>403-9</b>   Work-related injuries   | 2024 CSR Report Appendix, pg. 23               |          |
| <b>403-10</b>   Work-related ill health | 2024 CSR Report Appendix, pg. 23   |  |          |

# GRI Content Index

## GRI Material Disclosures:

People (Communities)

| Material Topic   | GRI Standards Topic-specific GRI Disclosures  | Location                                | Omission                            |
|--|---|---|-------------------------------------|
| Economic Contribution  | <b>GRI 3: Material Topics 2021</b>  | <b>Position on Responsible Sourcing</b> |                                     |
|  | <b>GRI 201: Economic Performance 2016</b>   |   |                                     |
|  | <b>201-2</b> Direct economic value generated and distributed  | 2024 CSR Report Appendix, pg. 16        |                                     |
|  | <b>201-2</b> Financial implications and other risks and opportunities due to climate change                                 | 2024 CSR Report Appendix, pg. 28        |                                     |
| Community Impacts  | <b>GRI 3: Material Topics 2021</b>  | <b>Position on Community Impact</b>     |                                     |
|  | <b>GRI 413: Local Communities 2016</b>  |   |                                     |
|  | <b>413-1</b> Operations with local community engagement, impact assessments and development programs                        | 100%                                    |                                     |
|  | <b>413-2</b> Operations with significant actual and potential negative impacts on local communities                         | 2024 CSR Report pg. 26-30               |                                     |
| Human Rights   | <b>GRI 3: Material Topics 2021</b>  | <b>Position on Human Rights</b>         |                                     |
|  | <b>GRI 406: Non-discrimination 2016</b>   |   |                                     |
|  | <b>406-1</b> Incidents of discrimination and corrective actions taken   | Not Reported                            | Confidential Information            |
|  | <b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>   |   |                                     |
|  | <b>407-1</b> Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | Not Reported                            | Confidential Information            |
|  | <b>GRI 408: Child Labor 2016</b>  |   |                                     |
|  | <b>408-1</b> Operations and suppliers at significant risk for incidents of child labor                                      | Not Reported                            | Information Not Currently Available |
|  | <b>GRI 409: Forced or Compulsory Labor 2016</b>   |   |                                     |
|  | <b>409-1</b> Operations and suppliers at significant risk for incidents of forced or compulsory labor                       | Not Reported                            | Information Not Currently Available |
|  | <b>GRI 410: Security Practices 2016</b>   |   |                                     |
| <b>410-1</b> Security personnel trained in human rights policies or procedures | Not Reported  | Information Not Currently Available     |                                     |

# GRI Content Index

## GRI Material Disclosures:

### Planet

| Material Topic                            | GRI Standards Topic-specific GRI Disclosures                 | Location  | Omission |
|---|--|---|----------|
| Climate Change                            | <b>GRI 3: Material Topics 2021</b>                           | <b>Position on Climate and Environmental Management</b> |          |
|   | <b>GRI 302: Energy 2016</b>                                  |   |          |
|   | <b>302-1</b>   Energy consumption within the organization    | 2024 CSR Report Appendix, pg. 17                        |          |
|   | <b>302-3</b>   Energy intensity                              | 2024 CSR Report Appendix, pg. 17                        |          |
|   | <b>GRI 3: Material Topics 2021</b>                           | <b>Position on Climate and Environmental Management</b> |          |
|   | <b>GRI 305: Emissions 2016</b>                               |   |          |
|   | <b>305-1</b>   Direct (Scope 1) GHG emissions                | 2024 CSR Report Appendix, pg. 20                        |          |
|   | <b>305-2</b>   Energy indirect (Scope 2) GHG emissions       | 2024 CSR Report Appendix, pg. 20                        |          |
|   | <b>305-3</b>   Other indirect (Scope 3) GHG emissions        | 2024 CSR Report Appendix, pg. 20                        |          |
|   | <b>305-4</b>   GHG emissions intensity                       | 2024 CSR Report Appendix, pg. 21                        |          |
| <b>305-5</b>   Reduction of GHG emissions | 2024 CSR Report, pg. 35                                      |   |          |
| Water                                     | <b>GRI 3: Material Topics 2021</b>                           | <b>Position on Water Stewardship</b>                    |          |
|   | <b>GRI 303: Water and Effluents 2018</b>                     |   |          |
|   | <b>303-1</b>   Interactions with water as a shared resource  | 2024 CSR Report Appendix, pg. 18                        |          |
|   | <b>303-2</b>   Management of water discharge-related impacts | 2024 CSR Report Appendix, pg. 19                        |          |
|   | <b>303-3</b>   Water withdrawal                              | 2024 CSR Report Appendix, pg. 19                        |          |
|   | <b>303-4</b>   Water discharge                               | 2024 CSR Report Appendix, pg. 19                        |          |
| <b>303-5</b>   Water consumption          | 2024 CSR Report Appendix, pg. 19                             |   |          |

# GRI Content Index

## GRI Material Disclosures:

Planet

| Material Topic   | GRI Standards Topic-specific GRI Disclosures                                      | Location                                  | Omission                            |
|--|---|---|-------------------------------------|
|  | <b>GRI 3: Material Topics 2021</b>  | <b>Position on General and Food Waste</b> |                                     |
|  | <b>GRI 306: Waste 2020</b>  |   |                                     |
|  | <b>306-1</b> Waste generation and significant waste-related impacts               | 2024 CSR Report Appendix, pg. 21          |                                     |
|  | <b>306-2</b> Management of significant waste-related impacts                      | 2024 CSR Report Appendix, pg. 21          |                                     |
|  | <b>306-3</b> Waste Generated  | 2024 CSR Report Appendix, pg. 22          |                                     |
|  | <b>306-4</b> Waste diverted from disposal   | 2024 CSR Report Appendix, pg. 22          |                                     |
|  | <b>306-5</b> Waste directed to disposal   | 2024 CSR Report Appendix, pg. 22          |                                     |
| Responsible Sourcing   | <b>GRI 3: Material Topics 2021</b>  | <b>Position on Responsible Sourcing</b>   |                                     |
|  | <b>GRI 204: Procurement Practices 2016</b>  |   |                                     |
|  | <b>204-1</b> Proportion of spending on local suppliers                            | Not Reported                              | Information Not Currently Available |
|  | <b>GRI 3: Material Topics 2021</b>  | <b>Position on Responsible Sourcing</b>   |                                     |
|  | <b>GRI 308: Supplier Environmental Assessment 2016</b>                            |   |                                     |
|  | <b>308-1</b> New suppliers that were screened using environmental criteria        | Not Reported                              | Information Not Currently Available |
|  | <b>308-2</b> Negative environmental impacts in the supply chain and actions taken | Not Reported                              | Information Not Currently Available |
|  | <b>GRI 3: Material Topics 2021</b>  | <b>Position on Responsible Sourcing</b>   |                                     |
|  | <b>GRI 414: Supplier Social Assessment 2016</b>                                   |   |                                     |
|  | <b>414-1</b> New suppliers that were screened using social criteria               | Not Reported                              | Information Not Currently Available |
| <b>414-2</b> Negative social impacts in the supply chain and actions taken | Not Reported  | Information Not Currently Available       |                                     |

# GRI Content Index

## GRI Material Disclosures:

Play (Guests)

Play (Conduct)

| Material Topic        | GRI Standards Topic-specific GRI Disclosures  | Location                          | Omission |
|-----------------------|---|-----------------------------------|----------|
| Guest Experience      | GRI 3: Material Topics 2021   | Position on Guest Experience      |          |
| Guest Health & Safety | GRI 3: Material Topics 2021   | Position on Guest Experience      |          |
|                       | GRI 416: Customer Health and Safety 2016  |                                   |          |
|                       | 416-1   Assessment of the health and safety impacts of product and service categories                 | Position on Guest Experience      |          |
|                       | 416-2   Incidents of non-compliance concerning the health and safety impacts of products and services | None                              |          |
| Responsible Gaming    | GRI 3: Material Topics 2021   | Position on Responsible Gaming    |          |
|                       |   |                                   |          |
| Material Topic        | GRI Standards Topic-specific GRI Disclosures  | Location                          | Omission |
| Ethics & Compliance   | GRI 3: Material Topics 2021   | Position on Ethics and Compliance |          |
| Anti-corruption       | GRI 3: Material Topics 2021   | Position on Anti-corruption       |          |
|                       | GRI 205: Anti-corruption 2016   |                                   |          |
|                       | 205-1   Operations assessed for risks related to corruption   | 2024 CSR Report, pg. 9            |          |
|                       | 205-2   Communication and training about anti-corruption policies and procedures                      | Position on Anti-corruption       |          |
|                       | 205-3   Confirmed incidents of corruption and actions taken   | None                              |          |

# GRI Content Index

## GRI Material Disclosures:

Play (Guests)

| Material Topic          | GRI Standards Topic-specific GRI Disclosures  | Location                                     | Omission |
|-------------------------|---|--|----------|
| Taxation                | <b>GRI 3: Material Topics 2021</b>  | <b>Corporate Tax Strategy</b>                |          |
|                         | <b>GRI 207: Tax 2019</b>  |  |          |
|                         | <b>207-1</b>   Approach to tax  | Corporate Tax Strategy                       |          |
|                         | <b>207-2</b>   Tax governance, control and risk management  | Corporate Tax Strategy                       |          |
|                         | <b>207-3</b>   Stakeholder engagement and management of concerns related to tax                             | Corporate Tax Strategy                       |          |
|                         | <b>207-4</b>   Country-by-country reporting   | 2024 CSR Report, pg. 10                      |          |
| Public Policy           | <b>GRI 3: Material Topics 2021</b>  | <b>Code of Ethics and Business Conduct</b>   |          |
|                         | <b>GRI 415: Public Policy 2016</b>  |  |          |
|                         | <b>415-1</b>   Political contributions  | 2024 Political Campaign Contributions        |          |
| Business Continuity     | <b>GRI 3: Material Topics 2021</b>  | <b>2024 CSR Report, pg. 8</b>                |          |
| Data Privacy & Security | <b>GRI 3: Material Topics 2021</b>  | <b>Position on Data Privacy and Security</b> |          |
|                         | <b>GRI 418: Customer Privacy 2016</b>   |  |          |
|                         | <b>418-1</b>   Substantiated complaints concerning breaches of customer privacy and losses of customer data | None   |          |

# GRI Data Tables and Responses

## Basis of Reporting - Environmental Indicators

### General

- Environment data are reported using the operational control method for all facilities.
  - Emission and Water data has been verified by an external party to a limited level of assurance.
  - Updates to data were made in 2024 to reflect changes in operational control associated with the sale of the Linq Promenade as well as an off-site warehouse. Adjustments were also made to properly reflect third party operated spaces at Horseshoe St. Louis that are commonly metered with our sites. In accordance with the operational control method, data from these locations was removed through submetering and/or estimation. Lastly corrections were made to how company-owned district thermal plant operations are reported to avoid double-counting of data. Collectively these adjustments did not exceed a materiality threshold of five-percent; however, adjustments to the data sets going back to our base year were made to more accurately reflect actual energy, water and emissions.
- ### Energy and Emissions
- Energy and emissions data for 2019-2024 are actual data, verified to a limited level of assurance. 2023 energy and emissions data in the 2024 CSR report included actual data for January through September and modeled data for October through December. 2023 data has been restated with actuals in this report. Actual data for 2023 was reported in Caesars Entertainment's 2023 CDP Climate and Water responses and verified to a limited level of assurance.
  - Renewable energy data includes on-site usage as well as estimated utility purchases and the retirement of RECs. Both voluntary and compliance related renewable energy purchases are reported.
  - Greenhouse gases included are Carbon dioxide (CO<sub>2</sub>); Methane (CH<sub>4</sub>); Nitrous oxide (N<sub>2</sub>O); and Hydro fluorocarbons (HFCs)
  - All emission data presented in this report are calculated using the following guidance and references:
    - Defra Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance, 2019
    - Energy Information Administration 1605(b)
    - IEA CO<sub>2</sub> Emissions from Fuel Combustion
    - IPCC Guidelines for National Greenhouse Gas Inventories, 2006
    - IPCC Fourth Assessment Report (AR4 - 100 year)
    - ISO 14064-1
    - The Climate Registry: General Reporting Protocol
    - The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
    - The Greenhouse Gas Protocol: Scope 2 Guidance
    - The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard
    - US EPA Center for Corporate Climate Leadership:
      - Direct Fugitive Emissions from Refrigeration, Air Conditioning, Fire Suppression, and Industrial Gases
      - Indirect Emissions From Purchased Electricity
      - Direct Emissions from Stationary Combustion Source
      - Direct Emissions from Mobile Combustion Sources
    - U.S. EPA Emissions & Generation Resource Integrated Database (eGRID) using Emissions & Generation Resource Integrated Database (eGRID) sub-region GHG emissions factors for the U.S. Caesars Entertainment uses the most up to date eGRID factors available at the time of annual inventory development.
  - Scope 3 data includes all relevant Scope 3 categories. In 2024, Purchased Goods were calculated using the EPA Category Emission Factors V1.3 and 2024 spend performance.

# GRI Data Tables and Responses

## Basis of Reporting - Environmental Indicators (Cont'd)

- Relevant Scope 3 Categories:
  - 1 Purchased Goods and Services
  - 2 Capital Goods (Included in Category 1)
  - 3 Fuel and Energy-related Activities
  - 5 Waste Generated in Operations
  - 6 Business Travel
  - 7 Employee Commuting
- Not Relevant Scope 3 Categories (more information can be found in our 2022 CDP Climate Response (Question C6.5):
  - 4 Upstream Transportation and Distribution
  - 8 Upstream Leased Assets
  - 9 Downstream Transportation and Distribution
  - 10 Processing of Sold Products
  - 11 Use of Sold Products
  - 12 End-of-life Treatment of Sold Products
  - 13 Downstream Leased Assets
  - 14 Franchises
  - 15 Investments

## Waste and Water

- Waste data is presented for the full year, actual usage for all years. Final waste data for 2023 in this report has been corrected to account for discrepancies identified during the third-party verification process after last year’s publication.

- Water data for 2019-2024 is actual data, verified to a limited level of assurance. Updates to data were made in 2024 to reflect changes in operational control associated with the sale of the Linq Promenade as well as an off-site warehouse. Adjustments were also made to properly reflect third party operated spaces at Horseshoe Las Vegas, Planet Hollywood Las Vegas and Horseshoe St. Louis that are commonly metered with our sites. In accordance with the operational control method, data from these locations was removed through submetering and/or estimation. Collectively these adjustments did not exceed a materiality threshold of five-percent; however, adjustments to the data sets going back to our base year were made to more accurately reflect actual energy, water and emissions.
- Water consumption is calculated as water withdrawal minus water discharge. Water withdrawal is from municipal and well sources and is typically metered. Water discharge is measured by some sewer municipalities; however, it’s not commonly measured within the jurisdictions in which we operate. Therefore, our water consumption is difficult to accurately determine. We evaluated several studies from UNLV including one titled “Consumptive water use at the Mirage Hotel and the Mandalay Bay Resort & Casino in Las Vegas, Nevada” by Johann A. Feller<sup>1</sup> as well as internal data, including calculated water consumption at one of our properties based on metered withdrawal and discharge information. The conclusion we reached is our consumptive water use can be reasonably estimated at 25% of our water withdrawals. As a result, we are using this factor. We are continuing to evaluate evaporative cooling loss and will refine our estimates as more accurate information becomes available.

<sup>1</sup> Feller, Johann A., “Consumptive water use at the Mirage Hotel and the Mandalay Bay Resort & Casino in Las Vegas, Nevada” (2003). UNLV Theses, Dissertations, Professional Papers, and Capstones. 259.

# GRI Data Tables and Disclosures

## GRI 2-7 Information on Employees

| Employees by Region         | 2022          | 2023          | 2024          |
|-----------------------------|---------------|---------------|---------------|
| <b>Direct Employees</b>     |               |               |               |
| U.S.                        | 51,257        | 50,737        | 50,913        |
| Global                      | N/A           | N/A           | 162           |
| <b>Total</b>                | <b>51,257</b> | <b>50,737</b> | <b>51,075</b> |
| <b>Non-Direct Employees</b> |               |               |               |
| U.S.                        | 4,392         | 4,410         | 4,073         |
| Canada                      | 1,977         | 2,019         | 1,842         |
| UAE (Dubai)                 | 820           | 0             | 0             |
| <b>Total</b>                | <b>7,189</b>  | <b>6,429</b>  | <b>5,915</b>  |
| <b>All Employees</b>        |               |               |               |
| U.S.                        | 55,649        | 55,147        | 54,986        |
| Global                      | N/A           | N/A           | 162           |
| Canada                      | 1,977         | 2,019         | 1,842         |
| Dubai                       | 29,017        | 0             | 0             |
| <b>Total</b>                | <b>86,643</b> | <b>57,166</b> | <b>56,990</b> |

### Notes:

- Team Members included in full-time, part-time and temporary Team Members as of 12.31.2024
- Direct Team Members include employees at owned and operated properties in the U.S. and Global workforce that supports U.S. Operations, including Horseshoe Baltimore, Harrah’s Ak-Chin, Harrah’s Resort Southern California. Includes headcount for full time, part time and temporary employees at these properties.
- Non-Direct Employees: include employees at tribal properties Harrah’s Cherokee and Harrah’s Cherokee Valley River and Harrah’s NorCal in the U.S., Caesars Windsor in Canada and at Caesars Dubai in the United Arab Emirates is included until the end of 2022. Includes headcount for full time, part time and temporary employees at these properties.
- Team Members of William Hill, acquired by Caesars Entertainment in 2021, are included in the direct Team Member headcount starting in 2022.

# GRI Data Tables and Disclosures

## GRI 2-7 Information on Employees

| Employees by Contract: Direct Employees in the U.S. | 2022   |            | 2023   |            | 2024   |            |
|---|--------|------------|--------|------------|--------|------------|
|   | Total  | % of Total | Total  | % of Total | Total  | % of Total |
| <b>Direct Employees</b>                             |        |            |        |            |        |            |
| Full-time   | 38,291 | 75%        | 38,004 | 75%        | 38,082 | 75%        |
| Part-time   | 4,366  | 9%         | 4,341  | 9%         | 4,550  | 9%         |
| On call (non-guaranteed hours)                      | 8,600  | 17%        | 8,392  | 17%        | 8,281  | 16%        |
| Permanent   | 42,657 | 83%        | 42,345 | 83%        | 42,632 | 84%        |
| Temporary   | 8,600  | 17%        | 8,392  | 17%        | 8,281  | 16%        |

### Notes:

- Team Members included Direct Team Members in the U.S. as of 12.31.2024
- On call Team Members are on non-guaranteed hours contracts

## GRI 2-8 Workers Who Are Not Employees

In 2024, we employed approximately 1,200 workers who are not employees, calculated on an average full-time equivalent (FTE) basis. Most of these workers performed office-based and administrative type work, including secretarial, accounting, communications etc. Typically, this figure does not fluctuate significantly from year to year.

# GRI Data Tables and Disclosures

## GRI 2-29 Stakeholders

We consult and interact with stakeholders groups extensively. For details of our stakeholders mapping process, see our Position on Stakeholder Engagement.

| Stakeholder Groups                           | 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   |

Learn more about stakeholder expectations raised in our engagement process in 2021-2022 Caesars Entertainment 2022 ESG Materiality Assessment.

# GRI Data Tables and Disclosures

## GRI 2-30 Collective Bargaining Agreements

Approximately 22,000 of our Team Members are covered by collective bargaining agreements. This represents 44% of permanent Team Members in the U.S. Workers who are not covered by collective agreements are employed on personal contract terms that are determined by our salary and wage policy with peer benchmarking of compensation and benefits in the U.S.

## GRI 201-1: Direct Economic Value Generated and Distributed

| Economic Value Generated and Distributed  | 2022          | 2023          | 2024          |
|---|---------------|---------------|---------------|
|   | \$ Million    |               |               |
| Net Revenues  | 10,821        | 11,528        | 11,245        |
| <b>Economic Value Distributed</b>   |               |               |               |
| Payments to Team Members in wages and benefits, including payroll taxes                                     | 2,803         | 2,982         | 2,965         |
| Interest payments, net of interest capitalized  | 2,010         | 2,132         | 2,376         |
| Payments to vendors for goods and services  | 3,363         | 3,059         | 2,942         |
| Payments to governments in local, state and federal taxes   | 1,845         | 1,860         | 1,866         |
| Investments in our communities through the Caesars Foundation, corporate, mandated and discretionary giving | 81            | 74            | 72            |
| <b>Total Economic Value Distributed</b>   | <b>10,102</b> | <b>10,107</b> | <b>10,221</b> |

**Notes:** Data for Payments to Team Members and Payments to Governments have been restated for 2022, due to a correction in accounting for payroll taxes.

## GRI Data Tables and Disclosures

### GRI 302-1: Energy Consumption Within the Organization

### GRI 302-3: Energy Intensity

| ENERGY WITHIN THE ORGANIZATION                  | Units            | 2019      | 2022      | 2023      | 2024      | YOY    |
|---|------------------|-----------|-----------|-----------|-----------|--------|
| Natural Gas Including Propane                   | GJ               | 3,688,066 | 3,315,648 | 3,298,503 | 3,462,047 | 5.0%   |
| Other Scope 1 (Jet, Diesel, Fuel Oil, Gasoline) | GJ               | 267,248   | 240,326   | 226,863   | 203,383   | -10.3% |
| Steam   | GJ               | 302,681   | 291,410   | 202,949   | 282,976   | 39.4%  |
| Chilled Water                                   | GJ               | 370,828   | 276,026   | 287,307   | 327,325   | 13.9%  |
| Electricity Purchased from Grid                 | GJ               | 5,211,263 | 4,918,112 | 4,872,718 | 4,848,047 | -0.5%  |
| Renewable Energy Purchased*                     | GJ               | 796,958   | 1,075,985 | 1,094,220 | 1,248,276 | 14.1%  |
| Total Scope 1 Energy                            | GJ               | 3,955,314 | 3,555,974 | 3,525,365 | 3,665,430 | 4.0%   |
| Total Scope 2 Energy                            | GJ               | 5,884,772 | 5,485,549 | 5,362,974 | 5,458,349 | 1.8%   |
| Total Energy Consumption                        | GJ               | 9,840,086 | 9,041,523 | 8,888,340 | 9,123,779 | 2.6%   |
| Total Energy Consumption                        | MWh              | 2,733,357 | 2,511,534 | 2,468,983 | 2,534,383 | 2.6%   |
| Energy Intensity                                | GJ/1,000 Sq. Ft. | 163.20    | 149.63    | 147.10    | 149.50    | 1.6%   |

**Notes:** See Basis of Reporting for details of restated data.

\*Renewable energy purchases include grid power, on-site renewable generation and the retirements of RECs.

## GRI Data Tables and Disclosures

### GRI 303-1: Interactions With Water as a Shared Resource

Caesars Entertainment uses water at its properties for the following purposes:

- General hotel areas and guest rooms—hygiene and consumption
- HVAC and refrigeration
- Kitchen operations—food preparation
- Laundry facilities
- Landscape maintenance and water features

Water availability and quality are considered fundamental to the continuity of our business operation in the areas where we operate. The availability of freshwater and the quality of this water directly affects our customers, Team Members and local communities, as without quality water availability, we would not be able to operate; our customers would not be able to use our facilities, Team Members would not be able to work and local communities would be negatively impacted through loss of jobs and tax revenue. Investors would be affected by the reduction of revenue from any affected facilities.

To mitigate water risk, we work with regulators and local authorities to help ensure freshwater availability for our facilities and engage with them regarding proposed policy changes as needed. We support efforts to manage and re-mediate potential negative impacts to ecosystems and habitats where water is withdrawn or discharged.

Water availability is factored into our risk assessment throughout the organization. Our primary procedure for identifying and assessing risk is through the completion of a robust, bi-annual water risk assessment performed independently of other risks.

In our assessment of water risk as a standalone issue, Caesars Entertainment is able to measure and classify the potential impact of water-related risk at both the Company and facility level. To do this, we use information gathered by our internal teams, along with using the WRI's Aqueduct tool to complete our water risk assessment. Declining water quality, increased water stress and flooding have been identified as the most common water risks with the potential to have a substantive financial or strategic impact on our business.

We continue efforts to decrease freshwater withdrawal through the use of water efficient technologies, Team Member education, guest communications (for example, to reduce laundry needs) and engagement with suppliers who influence water usage.

# GRI Data Tables and Disclosures

## GRI 303-2: Management of Water Discharge-Related Impacts

We estimate approximately 25% of our water usage is consumed by customers or evaporated. We acknowledge this is a simplifying estimate. The majority of our water is used onsite either as process water or by our guests and Team Members and returned directly to the sewer system where it is managed/treated by municipalities. At many

properties, we directly monitor the discharge of cooling water. We have kicked off an internal initiative to better quantify evaporative loss from our cooling systems which is our highest evaporative water use. As improved insights become available, we intend to update our consumptive water use assumptions to better reflect evaporative loss.

## GRI 303-3: Water Withdrawal

| Water Withdrawal       | Units      | 2019   | 2022   | 2023   | 2024   | YOY  |
|------------------------|------------|--------|--------|--------|--------|------|
| Groundwater            | MegaLiters | 455    | 437    | 440    | 449    | 2.1% |
| Third-party water      | MegaLiters | 13,391 | 12,123 | 12,455 | 12,732 | 2.2% |
| Total water withdrawal | MegaLiters | 13,846 | 12,561 | 12,895 | 13,181 | 2.2% |

| Water Stress  | 2022 | 2023 | 2024 |
|---|------|------|------|
| Percentage of total water consumed in regions with high or extremely high baseline water stress | 29%  | 27%  | 28%  |

**Notes:** 100% of water withdrawal is sourced as freshwater ( $\leq$  1,000 mg/L Total Dissolved Solids). See Basis of Reporting for more details of restated data.

## GRI 303-4: Water Discharge

| Water Discharge by Destination | Units      | 2019   | 2022  | 2023  | 2024  | YOY  |
|--------------------------------|------------|--------|-------|-------|-------|------|
| Third party water              | MegaLiters | 10,385 | 9,420 | 9,671 | 9,886 | 2.2% |
| Total water withdrawal         | MegaLiters | 10,385 | 9,420 | 9,671 | 9,886 | 2.2% |

## GRI 303-5: Water Consumption

| Water Consumption   | Units            | 2019  | 2022  | 2023  | 2024  | YOY  |
|---|------------------|-------|-------|-------|-------|------|
| Total water consumption                                       | MegaLiters       | 3,462 | 3,140 | 3,224 | 3,295 | 2.2% |
| Total water consumption from all areas with high water stress | MegaLiters       | 873   | 915   | 885   | 932   | 5.4% |
| Water consumption intensity                                   | ML/1,000 Sq. Ft. | 0.057 | 0.052 | 0.053 | 0.054 | 1.2% |

## GRI Data Tables and Disclosures

### GRI 305-1: Direct (Scope 1) GHG Emissions

### GRI 305-2: Energy Indirect (Scope 2) GHG Emissions

| Scope 1+2 Emissions                              | Units                  | 2019    | 2022    | 2023    | 2024    | YOY   |
|--|------------------------|---------|---------|---------|---------|-------|
| Scope 1 (direct emissions)                       | Tons CO <sub>2</sub> e | 243,050 | 222,334 | 220,885 | 229,616 | 4.0%  |
| Scope 2 (purchased power- location based)        | Tons CO <sub>2</sub> e | 644,082 | 517,436 | 514,078 | 499,622 | -2.8% |
| Scope 2 (purchased power - market based)         | Tons CO <sub>2</sub> e | 628,066 | 451,106 | 466,928 | 464,390 | -0.5% |
| Total GHG emissions Scope 1 + 2 (location based) | Tons CO <sub>2</sub> e | 887,132 | 739,770 | 734,964 | 729,238 | -0.8% |
| Total GHG emissions Scope 1 + 2 (Market Based)   | Tons CO <sub>2</sub> e | 871,116 | 673,441 | 687,813 | 694,006 | 0.9%  |

**Notes:** See Basis of Reporting for details of restated data.

### GRI 305-3: Other Indirect (Scope 3) Emissions

| Scope 3 Emissions   | Units                  | 2022      | 2023      | 2024    | YOY    |
|---|------------------------|-----------|-----------|---------|--------|
| Purchased goods and services                                      | Tons CO <sub>2</sub> e | 814,132   | 884,491   | 716,452 | -19.0% |
| Fuel-and-energy-related activities (not included in Scope 1 or 2) | Tons CO <sub>2</sub> e | 197,749   | 132,756   | 113,875 | -14.2% |
| Waste generated in operations                                     | Tons CO <sub>2</sub> e | 42,161    | 40,979    | 44,343  | 8.2%   |
| Business travel   | Tons CO <sub>2</sub> e | 2,263     | 3,091     | 2,789   | -9.8%  |
| Employee commuting  | Tons CO <sub>2</sub> e | 33,464    | 38,180    | 38,115  | -0.2%  |
| Total Scope 3 emissions   | Tons CO <sub>2</sub> e | 1,089,769 | 1,099,497 | 915,574 | -16.7% |

**Notes:** See Basis of Reporting for details of restated data.

# GRI Data Tables and Disclosures

## GRI 305-4: GHG Emissions Intensity

| Emissions Intensity            | Units                   | 2019 | 2022 | 2023 | 2024 | YOY    |
|--------------------------------|-------------------------|------|------|------|------|--------|
| Scope 1 + 2 (market based)     | Tons CO2e/1,000 Sq. Ft. | 14.5 | 11.1 | 11.4 | 11.4 | -0.1%  |
| Scope 3                        |                         | 36.5 | 18.0 | 18.2 | 15.0 | -17.5% |
| Scope 1 + 2 + 3 (market based) |                         | 50.9 | 29.2 | 29.6 | 26.4 | -10.8% |

**Notes:** See Basis of Reporting for more details of restated data.

### GRI 306-1: Waste Generation and Significant Waste-Related Impacts

At Caesars Entertainment, in our ongoing operations, waste generated is typical of any hospitality organization, consisting of mainly paper products, plastics, glass and unconsumed organics. The majority of our waste is discarded by guests who stay or play at our properties. Construction waste is generated through construction and renovation activities when such projects occur. Furniture and equipment from such activities are often donated.

### GRI 306-2: Management of Significant Waste-Related Impacts

Caesars Entertainment maintains strict controls over significant waste-related impacts. Our largest properties have on-site sorting which segregates waste streams for recycling or reuse as well as asset recovery. Wherever possible, we aim to divert waste from landfills and donate surplus or unused food to local food banks or other nonprofits and furniture and supplies to local nonprofits. Construction waste is recycled wherever possible by our contractors. Waste generated is carefully monitored at each property by on-site staff or by vendors by requiring all waste and recycling streams to be weighed.

# GRI Data Tables and Disclosures

## GRI 306-3: Waste Generated

| Waste Generated by Type   | Units              | 2019           | 2022           | 2023           | 2024           |
|---|--------------------|----------------|----------------|----------------|----------------|
| Plastic   | Metric Tons        | 439            | 347            | 511            | 397            |
| Board, paper  | Metric Tons        | 4,063          | 3,485          | 3,621          | 3,760          |
| Organic   | Metric Tons        | 31,268         | 26,571         | 31,780         | 27,361         |
| Other   | Metric Tons        | 85,628         | 80,061         | 82,003         | 82,947         |
| One-off waste: Reused Crushed Concrete Special Project (Scioto Downs) | Metric Tons        | 0              | 20,250         | 0              | 0              |
| <b>Total Waste Generated</b>  | <b>Metric Tons</b> | <b>121,398</b> | <b>130,714</b> | <b>117,915</b> | <b>114,465</b> |

**Notes:** See Basis of Reporting for more details of restated data.

## GRI 306-4: Waste Diverted From Disposal

## GRI 306-5: Waste Directed to Disposal

| Waste Diverted From Disposal                | Units                | 2019          | 2022          | 2023          | 2024          |
|---|----------------------|---------------|---------------|---------------|---------------|
| Preparation For Reuse (Includes Composting) | Metric Tons          | 33,197        | 11,057        | 33,891        | 36,928        |
| Recycling (Including Energy Recovery)       | Metric Tons          | 19,632        | 56,992        | 17,798        | 9,948         |
| <b>Total Waste Diverted from Disposal</b>   | <b>Metric Tons</b>   | <b>52,829</b> | <b>68,049</b> | <b>51,689</b> | <b>46,876</b> |
| Waste Directed to Disposal                  | Units                | 2019          | 2022          | 2023          | 2024          |
| Landfill                                    | Metric Tons          | 68,569        | 62,665        | 66,226        | 67,590        |
| <b>Total waste directed to disposal</b>     | <b>Metric Tons</b>   | <b>68,569</b> | <b>62,665</b> | <b>66,226</b> | <b>67,590</b> |
| <b>Total waste diverted</b>                 | <b>Metric Tons %</b> | <b>43.5%</b>  | <b>52.1%</b>  | <b>43.8%</b>  | <b>41.0%</b>  |

**Notes:** See Basis of Reporting for more details of restated data.

# GRI Data Tables and Disclosures

## GRI 403-9 Work-Related Injuries

### GRI 403-10: Work-Related Ill Health

| Work-Related Injuries                             |        | Direct Employees |       |       | Non-Direct Employees |       |      | Total Workforce |        |       |
|---|--------|------------------|-------|-------|----------------------|-------|------|-----------------|--------|-------|
|   |        | 2022             | 2023  | 2024  | 2022                 | 2023  | 2024 | 2022            | 2023   | 2024  |
| Million hours worked                              | Number | 74.52            | 75.94 | 83.21 | 6.87                 | 9.1   | 8.2  | 81.39           | 85.04  | 91.44 |
| Fatalities  | Number | 0                | 1     | 0     | 0                    | 0     | 0    | 0               | 1      | 0     |
| Work-Related Injuries                             | Number | 3,877            | 4,801 | 4,391 | 82                   | 71    | 34   | 3,959           | 4,872  | 4,425 |
| Recordable work-related injuries                  | Number | 1,373            | 1,498 | 1,426 | 59                   | 71    | 34   | 1,432           | 1,569  | 1,460 |
| High-consequence work-related injuries            | Number | 50               | 46    | 57    | 0                    | 4     | 0    | 50              | 50     | 57    |
| Lost days due to injury                           | Number | 9,306            | 9,077 | 8,882 | 1,247                | 1,128 | 180  | 10,553          | 10,205 | 9,062 |
| Fatalities  | Rate   | 0                | 1     | 0     | 0                    | 0     | 0    | 0               | 1      | 0     |
| Work-Related Injuries                             | Rate   | 10.41            | 12.64 | 10.55 | 2.39                 | 1.56  | 0.83 | 9.73            | 11.46  | 9.68  |
| Recordable work-related injuries                  | Rate   | 3.69             | 3.95  | 3.43  | 1.72                 | 1.56  | 0.83 | 6.52            | 3.69   | 3.19  |
| High-consequence work-related injuries            | Rate   | 0                | 0     | 0     | 0                    | 0     | 0    | 0               | 0      | 0     |
| Lost days due to injury                           | Rate   | 24.98            | 23.91 | 21.35 | 36.3                 | 24.78 | 4.38 | 25.93           | 24.00  | 19.82 |
| <b>Work-Related Ill Health</b>                    |        |                  |       |       |                      |       |      |                 |        |       |
| Fatalities as a result of work-related ill health | Number | 0                | 0     | 0     | 0                    | 0     | 0    | 0               | 0      | 0     |
| Case of recordable work-related ill health        | Number | 35               | 230   | 140   | 4                    | 1     | 0    | 39              | 231    | 140   |
| Fatalities as a result of work-related ill health | Rate   | 0                | 0     | 0     | 0                    | 0     | 0    | 0               | 0      | 0     |
| Cases of recordable work-related ill health       | Rate   | 0.09             | 0.61  | 0.34  | 0.12                 | 0.02  | 0    | 0.10            | 0.54   | 0.31  |

#### Notes:

- Team Members include full-time, part-time and temporary Team Members as of 12.31.24
- Direct Team Members include employees at owned and operated properties in the U.S., including Horseshoe Baltimore, Harrah's Ak-Chin, Harrah's Resort Southern California. Includes headcount for full time, part time and temporary employees at these properties.
- Non-direct Team Members include employees at tribal properties Harrah's Cherokee and Harrah's Cherokee Valley River and Harrah's NorCal in the U.S., Caesars Windsor in Canada and at Caesars Dubai in the United Arab Emirates. Includes headcount for full time, part time and temporary employees at these properties.
- Team Members of William Hill, acquired by Caesars Entertainment in 2021, are included from 2022
- Rates are calculated per 100 Team Members for actual hours worked
- Work-related injuries include all injuries including those requiring first aid but not necessarily resulting in lost workdays. Recordable work-related injuries are those which require medical treatment and result in lost workdays. Work-related ill health typically includes repetitive strain injuries, primarily in hotel housekeeping roles.

## GRI Data Tables and Disclosures

### GRI 401-1 New Employee Hires and Employee Turnover

| New Hires and Turnover                | 2023   | 2024   |
|---------------------------------------|--------|--------|
| <b>Team Member New Hires (number)</b> |        |        |
| < age 30                              | 3,581  | 6,061  |
| age 30-50                             | 4,485  | 6,356  |
| > age 50                              | 2,062  | 2,159  |
| All New Hires                         | 10,128 | 14,576 |
| <b>Team Member Leavers (number)</b>   |        |        |
| < age 30                              | 4,875  | 4,644  |
| age 30 - 50                           | 5,701  | 5,843  |
| > age 50                              | 3,725  | 3,008  |
| All Leavers                           | 14,301 | 13,495 |
| <b>Team Member New Hires (rate)</b>   |        |        |
| < age 30                              | 7.1%   | 11.9%  |
| age 30 - 50                           | 8.8%   | 12.5%  |
| > age 50                              | 4.1%   | 4.2%   |
| All New Hires                         | 20.0%  | 28.6%  |
| <b>Team Member Leavers (rate)</b>     |        |        |
| < age 30                              | 10%    | 9.1%   |
| age 30 - 50                           | 11%    | 11.5%  |
| > age 50                              | 7%     | 5.9%   |
| All Leavers                           | 28%    | 26.5%  |

**Notes:** New hires and leavers cover permanent Team Members in the U.S. Includes both voluntary and involuntary.

## GRI Data Tables and Disclosures

### GRI 404-1 Average Hours of Training Per Year Per Employee

| Training  | 2024           |
|---|----------------|
| Total number of Team Members trained            | 52,371         |
| Total number of training hours for managers     | 234,671        |
| Total number of training hours for non-managers | 1,294,359      |
| Total training hours                            | 1,529,030      |
| Average training hours per Team Member per year | 29             |
| Total investment in Team Member training        | \$34.4 Million |
| Investment training per Team Member             | \$658          |

**Notes:** Average training hours are calculated on actual participation. Total Team Members trained may exceed total headcount at year-end due to employee turnover during the year.

### GRI 404-3: Percentage of Employees Receiving Regular Performance Reviews

| Training  | 2024   |
|---|--------|
| Number of Team Members eligible for regular performance reviews             | 25,362 |
| Number of Team Members who received a performance review                    | 25,362 |
| Percentage of direct U.S. workforce receiving a performance review          | 44%    |
| Percentage of eligible direct U.S. workforce receiving a performance review | 100%   |



## SASB Disclosure

| Casinos & Gaming Industry Standards   Version 2023-12 |              |  |  |
|---|--------------|--|--|
| Topic   | Code         | Accounting Metric  | Response   |
| Energy Management                                     | SV-CA-130a.1 | (1) Total energy consumed (GJ)   | 9,123,779  |
|   |              | (2) Percentage grid electricity  | 53.1%  |
|   |              | (3) Percentage renewable   | 13.7%  |
| Responsible Gaming                                    | SV-CA-260a.1 | Percentage of gaming facilities by revenue that implement the Responsible Gambling Standards and Criteria for Venues                       | All brick and mortar gambling facilities conform to Caesars' Responsible Gaming Standards and Criteria |
|   | SV-CA-260a.2 | Percentage of online gaming operations by revenue that implement the Responsible Gambling Council (RGC) Standards and Criteria for iGaming | 0%   |
| Smoke-free Casinos                                    | SV-Ca-320a.1 | Percentage of gaming floor where smoking is allowed  | 71.50%   |
|   | SV-Ca-320a.2 | Percentage of gaming staff who work in areas where smoking is allowed  | 77.20%   |
| Internal Controls on Money Laundering                 | SV-CA-510a.1 | Description of anti-money laundering policies and practices  | See our Anti-Money Laundering Policy   |
|   | SV-CA-510a.2 | Total amount of monetary losses as a result of legal proceedings associated with money laundering  | This information is not available at this time.  |
| Activity Metric                                       | Code         | Response   |  |
| Number of tables                                      | SV-CA-000.A  | 2,800  |  |
| Number of slots                                       | SV-CA-510a.2 | 53,000   |  |
| Number of active online gaming customers              | SV-CA-000.C  | 1.3 Million  |  |
| Total area of gaming floor square feet                | SV-CA-000.D  | 3,700,000  |  |

**Notes:** Renewable energy purchases include grid power, on-site renewable generation and the retirement of RECs.

## SASB Disclosure

### Hotels & Lodging Industry Standards | Version 2023-12

| Topic  | Code         | Accounting Metric  | Response   |
|--|--------------|--|--|
| Energy Management  | SV-HL-130a.1 | (1) Total energy consumed (GJ)   | 9,123,779  |
|  |              | (2) Percentage grid electricity  | 53.1%  |
|  |              | (3) Percentage renewable   | 13.7%  |
| Water Management   | SV-HL-140a.1 | (1) Total water withdrawn (ML)   | 13,181   |
|  |              | (2) Total water consumed (ML)  | 3,295  |
|  |              | (3) Percentage of each in regions with High or Extremely High Baseline Water Stress                                  | 28%  |
| Ecological Impacts   | SV-HL-160a.1 | Number of lodging facilities located in or near areas of protected conservation status or endangered species habitat | 53   |
|  | SV-HL-160a.2 | Description of environmental management polices and practices to preserve ecosystem services                         | This information is not available for disclosure at this time.   |
| Internal Controls on Money Laundering  | SV-HL-310a.1 | (1) Voluntary and (2) involuntary turnover rate for lodging facility employees                                       | (1) 21.7%<br>(2) 8.9%  |
|  | SV-HL-310a.2 | Total amount of monetary losses as a result of legal proceedings associated with labor law violations                | This information is not available for disclosure at this time.   |
|  | SV-HL-310a.3 | (1) Average hourly wage and (2) Percentage of lodging facility employees earning minimum wage, by region             | (1) 20.36<br>(2) 100%  |
|  | SV-HL-310a.4 | Description of policies and programs to prevent worker harassment  | See our Statement on Human Rights  |
| Climate Change Adaptation  | SV-HL-450a.1 | Number of lodging facilities located in 100-year flood zones   | 6 properties (Harrah's Metropolis, Horseshoe Baltimore, Harrah's North Kansas City, Horseshoe Tunica, Caesars Atlantic City and Harrah's Philadelphia) |
| Activity Metric  | Code         |  | Response   |
| Number of available room-nights  | SV-HL-000.A  |  | 14,625,049   |
| Average occupancy rate   | SV-HL-000.B  |  | 79.24%   |
| Total area of lodging facilities   | SV-HL-000.C  |  | See Annual Report on Form 10-k, 2024 pg. 31-32   |
| Number of lodging facilities and the percentage that are (1) managed, (2) owned and leased, (3) franchised | SV-HL-000.D  |  | (1) 46<br>(2) 5<br>(3) 3   |

## TCFD Overview

The Task Force on Climate-related Financial Disclosures (TCFD) framework, developed by the Financial Stability Board (FSB), is a voluntary framework that facilitates effective climate-related disclosures that could promote informed investment decisions. To meet the information needs of the investor community, we have prepared a disclosure aligned with the TCFD recommendations. For further information, see also our CDP Climate and Water Submissions, and our 2024 CSR Report, PEOPLE PLANET PLAY, which is available on our website.

### 1. Governance

#### 1.1 Board Oversight

Caesars Entertainment’s Board of Directors and senior executives view Corporate Social Responsibility as an integral element in the way the Company does business and makes decisions. The Board believes that being a good corporate citizen helps protect the Company against risk, contributes to improved business results and helps foster positive relationships with all those who have a connection to our business. The Board takes an active role in oversight of climate related issues through (1) our CEO, a Board member, who is ultimately responsible for ensuring our strategy takes account of risks and Opportunities relating to climate change and (2) engagement with the Corporate Social Responsibility Committee (CSRC) of the Board, composed of three independent Board members, which meets at least quarterly. The CSRC oversees climate-related issues and is appointed by and acts on behalf of the Board of Directors. The CSRC evaluates emergent ESG-related risks and our goals and targets, as well as the policies and programs instrumental in achieving our climate-related targets. Periodically, and at least annually, management presents a review of ESG-related risks, including climate-related issues, to the CSRC. The CSRC also evaluates programs and policies instrumental in achieving short and long-term climate-related goals. The CSRC draws upon external expertise in climate-related issues, sustainability and social issues from the CEO-level External CSR Advisory Council (EAC) and NGO partners.

#### **Reviewing and guiding strategy/risk management policies:**

The CSRC provides strategic oversight of the Company’s social and environmental responsibility goals and performance as well as emergent ESG-related risks. The ability of the CSRC to bring pertinent climate-related issues and progress toward targets to the Board as frequently as necessary allows the Board to provide rapid feedback on overall strategy for climate-related issues.

#### **Reviewing and guiding major plans of action:**

Caesars Entertainment’s Board of Directors reviews major plans of action designed to address climate-related issues. The SVP of Corporate Social Responsibility and the SVP of Engineering and Asset Management/Sustainable Operations regularly brief the CSRC on progress toward targets and other emerging climate issues.

#### **Monitoring and overseeing progress against goals and targets for addressing climate-related issues:**

At the Board level, the CSRC evaluates emergent environmental risks and the Company’s environmental goals, including the policies and programs instrumental in achieving short and long-term climate targets. An annual report prepared by senior management is reviewed by the CSRC, which outlines progress toward environmental goals. This information is presented to the Board of Directors.

#### 1.2 Management’s Role

Our executive leadership team, led by our CEO, is responsible for the implementation of our climate strategy, including the identification, assessment, management and disclosure of climate-related risks. Members of the executive leadership team are responsible and accountable for overseeing and monitoring climate-related matters within their areas of responsibility and for embedding climate risks and opportunities into our risk management process. Specifically, the key involvement and accountability of departments including Engineering and Asset Management/Sustainable Operations team, the Corporate Social Responsibility (CSR) team and the property executive teams are significant. Climate-related metrics and KPIs are tracked and reported regularly to the senior executive team and to the CSRC.

## TCFD Overview

### 2. Strategy

#### 2a. Climate-related Risks and Opportunities

Caesars Entertainment completes a periodic review of climate related risks. The Company frequently reviews monthly energy and water data to identify anomalies and opportunities at the property level. The Company also has protocols in place in higher-risk locations that may be impacted by weather related events resulting from climate change. Generally, Caesars Entertainment defines substantive climate-related impact to mean those risks that pose a significant financial, reputational, or social impact that affects our brand, our financial performance, our business operations or our ability to attract and retain customers and employees. More specifically, Caesars Entertainment uses the following indicators for defining substantive climate-related financial or strategic impact:

- The proportion of business units affected: as a resort operator, any climate-related risk or opportunity could have a substantive financial or strategic impact if occurring at more than one property. For example, if a climate-related risk forced the temporary closure or partial closure of multiple properties, this could represent a large portion of our portfolio in a specific market.
- The size of the impact on those business units: if there is sizable financial, reputational, operational or health and safety impact, this would trigger executive level review and prioritization.
- The dependency of the organization on a specific unit: as an operator of more than 50 properties, our organization depends on the operation of all business units. However, with the Company's operational diversity, consideration is given to impacts on specific properties based on their brand, location, size, uniqueness in each market and overall contribution to enterprise results.

- The potential for shareholder, regulator, employee or customer concern: any climate-related event or action that could lead to revenue loss, a degradation of brand value, regulatory concern, health and safety risk, employee impacts or a loss of existing or future customers warrants review and consideration.

#### 2b. Impact of climate-related risks and opportunities

We assess the impact of climate-related risks and opportunities on our business by analyzing a range of metrics including the impact on profitability, access to new markets, and cost and access to capital. We may become subject to legislation and regulation regarding climate change and compliance with any new rules could be difficult, burdensome and costly. Concerned parties, such as legislators and regulators, stockholders and nongovernmental organizations are considering ways to reduce GHG emissions. Many states have announced or adopted programs to stabilize and reduce GHG emissions and federal legislation is evolving. There is a likelihood that we will incur increased energy, environmental and other costs and capital expenditures to comply with new regulations and legislation. Further, regulation of GHG emissions may limit our customers' ability to travel to our properties (e.g. as a result of increased fuel costs or restrictions on transportation-related emissions).

#### 2c. Resilience of the strategy

Based on our assessment of climate-related risks and opportunities for our business, together with the actions we are taking to mitigate risk, we believe our strategy is resilient and positions us well to meet our business objectives. Based on our analysis, transition risks from carbon legislation, access to and the cost of capital and physical risks due to changing weather patterns are likely to be the most significant challenges we face (see below: 3b. Process to manage climate change risks). Our strategy takes these factors into account and focuses on reducing our overall emissions, improving the sustainability of our energy mix and driving operational efficiencies while adding mitigation measures at high-risk sites as identified by our climate-related risk assessments.

# TCFD Overview

## 3. Risk Management

### 3a. Process to identify climate change risk

The CSRC advises and directs the strategy relating to short, medium and long-term risk factors across emergent ESG-related risks, including climate-related risk. The CSRC is responsible for approving social and environmental goals and is tasked with monitoring the policies and programs instrumental in achieving our short and long-term targets. Our periodic climate risk assessments review the environmental performance of our properties and specific areas of exposure to climate risk at the corporate and property level and through our value chain. Caesars Entertainment’s materiality assessment contributes to our evaluation of the potential size and scope of identified ESG and climate-related risks with primary consideration for risk categorization being:

- The estimated likelihood of the risk occurring;
- The relative financial impact to the Company should the risk manifest; and
- The significance of the risk impacting the Company’s operations.

Examples of identified and assessed Company-level risks include cost and availability of reliable electricity sources, extreme weather events, state Renewable Portfolio Standards, local and federal legislation, emission requirements and reputational impact of our sustainability programs to attract new customers.

### 3b. Process to manage climate change risks

At the asset level, risks are identified by the Engineering and Asset Management/ Sustainable Operations group by working with property leadership and facilities teams. The group conducts periodic on-site property audits to identify risks and opportunities at the property level. Sustainable Operations reports risks and/or opportunities identified at the Company level to any affected sites. Capital allocation is incorporated into our facilities’ operating budgets when mitigation action is required. For example, our coastal and flood plain sites have allocated resources to mitigate, prepare and respond to the identified risks of flooding, hurricane damage and other extreme weather events.

### 3c. Climate change integration

Goal setting and targets: Our climate (PLANET) strategy is integrated into our overall business strategy, planning and procedures. In 2023, we updated our Scope 1 & 2 GHG emission reduction goals to align with a 1.5-degree Celsius limit to global warming, measured against a 2019 base-year. Our goals were established using an absolute contraction approach and align with published guidance from the Intergovernmental Panel on Climate Change. We have reaffirmed our publicly stated goal to become carbon neutral by 2050 with an interim absolute GHG emission reduction goal of 46.2% by 2030 measured against a 2019 base year.

We have updated our inventory management plan to allow for ongoing management and reporting of Scope 1 and 2 emissions in accordance with industry standards and we have updated and restated our energy and GHG emissions data in this report dating back to 2019. Following approval by our executive leadership team, the CSRC and the Board of Directors, our climate targets and programs and associated investments continue to be incorporated into Caesars Entertainment’s business strategy including future corporate financial planning.

## TCFD Overview

We continue to promote carbon efficiencies and climate action throughout our supply chain by engaging our top suppliers and encouraging them to reduce their operational emissions. During 2023, we worked with a consultant to reevaluate our Scope 3 emissions, calculation methodologies and potential to influence absolute reductions. Part of this work involved resetting our baseline to better reflect the company's Scope 3 emissions, post-merger. The most accurate data available was for 2022, which is reflected in our new Scope 3 goal's base year. Our new Scope 3 target is to reduce all material emissions by 37.5 % by 2035 from a 2022 base year.

Process for influencing strategy: At the operational level, corporate staff assigned to work on PLANET-related strategies provide strategic direction and resources to individual departments at every property. This PLANET related work generally involves various departments that are responsible for addressing the critical issues of energy, GHG emissions, waste and water. Cross-functional teams are responsible for implementing CodeGreen targets and standard operating procedures related to food & beverage, housekeeping and responsible meetings. Additionally, teams focus on reducing utility usage and increasing Team Member participation in efficiency programs.

### 4. Metrics

#### 4a. Metrics

Caesars Entertainment measures GHG emissions across Scope 1, 2 and 3 emissions.

#### 4b. Emissions performance

See our responses to GRI 305 in the Appendix of Caesars Entertainment 2024 CSR Report.

For details of our emissions calculation methodology, please see Caesars Entertainment 2024 CSR Report, Appendix, Basis of Reporting.

#### 4c. Targets

Scope 1 & 2: Reduce absolute Scope 1 and 2 emissions by 46.2% by 2030 against a 2019 base year and 100% by 2050.

Scope 3: Reduce Scope 3 material emissions by 37.5% by 2035 from a 2022 baseline.



THANK YOU FOR YOUR INTEREST IN THIS REPORT.

[caesars.com/corporate-social-responsibility/csr-reports](https://caesars.com/corporate-social-responsibility/csr-reports)

