



Caesars Entertainment's CSR Materiality Assessment, *Desktop Review 2024*

Introduction

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

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

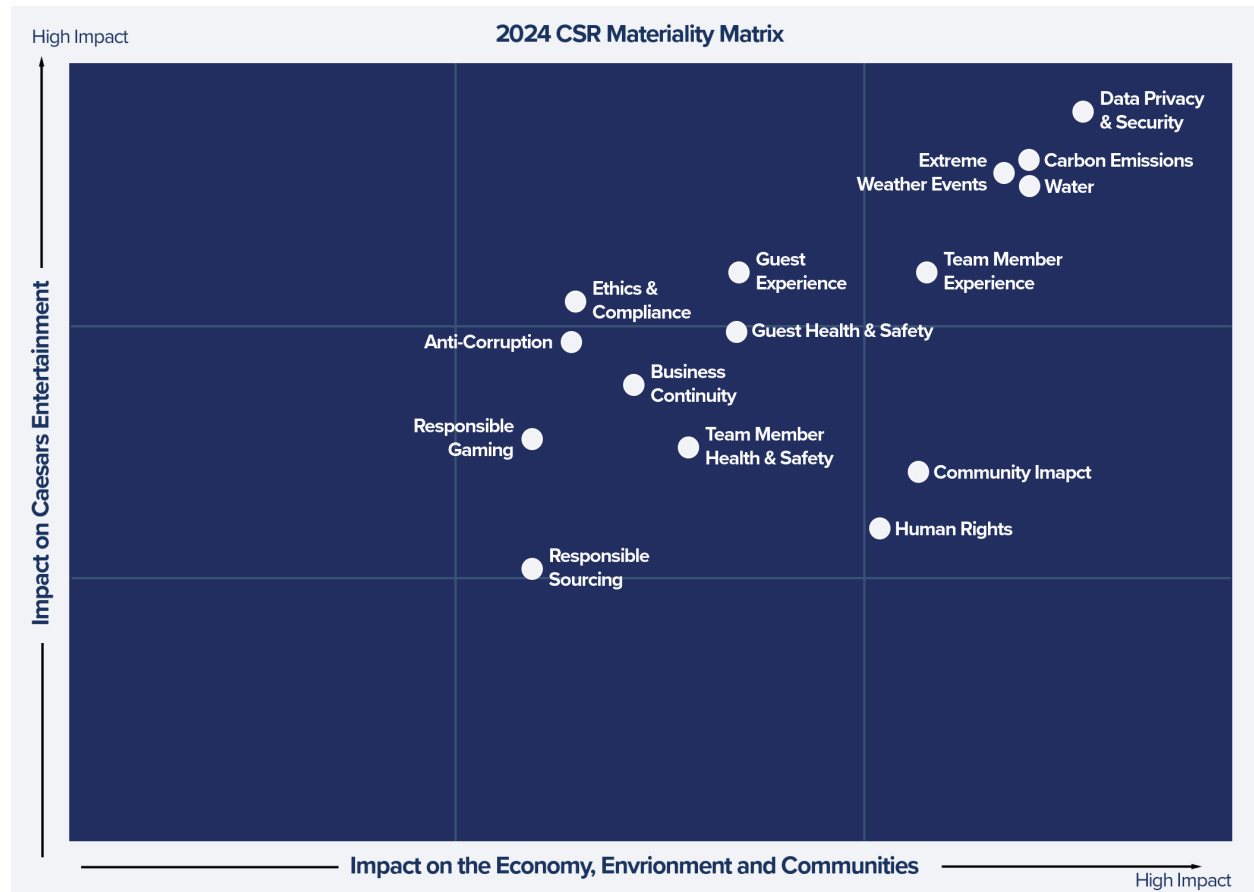
In 2022, we commenced our five-year CSR materiality cycle, and in 2024, we initiated the first annual review of current and emerging material items. This review enables us to allow for consideration or prioritization shifts. The annual process incorporates feedback gathered from stakeholder engagement,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

Process

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

Results

The 2024 annual CSR materiality review resulted in shifts in our material items, as seen in the materiality matrix. These results reflect changes in both external and internal risk, as captured by our Enterprise Risk Management Assessment and Stakeholder concerns.



Issue Management

People	Our Impact & Description of Topic	Stakeholder Expectations
Team Member Experience	(+) Team Member experience refers to the efforts Caesars Entertainment makes to provide a welcoming, positive, empowering and engaging workplace for current and potential Team Members throughout their lifecycle with the company, from the recruitment process through sea or retirement. This also includes maintaining positive relations with Team Members who left the Company, including those who retired and expanding support to Team Members	<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

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	through inclusion or consideration of their families in relevant activities.	<ul style="list-style-type: none"> • Job flexibility where possible to help balance work and other commitments • Upholding human rights and labor rights in the workplace • Physical provisions for those with disabilities at facilities • Equal employment opportunities • Nondiscrimination and anti-harassment policy • Culture of inclusion
Team Member Health & Safety	(+) Maintaining a culture of safe working and ensuring the workplace is free from hazards.	<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
Human Rights	(+) Respecting and promoting the human rights of individuals in our own operations, across our supply chain and in the local communities in which we operate.	<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
Community Impact	(+) Playing an active role in helping solve pressing challenges in our local communities with an emphasis on adding long-term value.	<ul style="list-style-type: none"> • Engagement with community partners • Team Member volunteering • Impact focus areas such as housing; food security; immigration; education, access to resources; aging and isolation; and more

Planet	Our Impact & Description of Topic	Stakeholder Expectations
Carbon Emissions	(+/-) Reducing our emission through operating at high levels of efficiency and optimizing use of all available renewable energy sources.	<ul style="list-style-type: none"> • Energy-efficient strategies • Emission reduction objectives

Water	(+/-) Operating to high levels of water efficiency and minimizing use of fresh water from areas of high-water stress.	<ul style="list-style-type: none"> • Water-efficient fixtures • Water conservation • Water risk assessments
Extreme Weather Events	(+) Mitigating and managing the impacts of both natural and man-made disasters that could impact Caesars' properties and supply chain.	<ul style="list-style-type: none"> • Sustainable construction and renovation • Supporting communities where we operate that have experienced extreme weather events
Responsible Sourcing	(+) Operating fair and inclusive procurement processes, thereby ensuring sustainable sourcing of food products, equipment and materials.	<ul style="list-style-type: none"> • Sustainable sourcing of commodities and food • Responsible procurement • Engaging suppliers in environmental goals

Play	Our Impact & 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 & 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 • Illness prevention protocols
Responsible Gaming	(+) 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
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

		<ul style="list-style-type: none"> 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
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

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