



**Statement of Verification for MGM Resorts International’s  
Scope 1 and Scope 2 Greenhouse Gas Inventory for Calendar Year 2019**

Trinity Consultants (Trinity) has conducted an independent third-party verification of the MGM Resorts International (MGM) greenhouse gas (GHG) inventory for Calendar Year 2019. MGM has prepared a Scope 1 and Scope 2 GHG emissions inventory for its global portfolio of operations. Trinity was engaged to review supporting evidence and provide assurance to MGM that the activity data, factors and calculations used in developing the company’s GHG inventory and quantifying energy consumption are accurate, reliable, and of suitable quality to characterize enterprise-wide GHG emissions for the reported year.

**Organizational and Operational Boundaries**

- Operational Control
- Global Facility Portfolio (including hotels, casinos, conference and entertainment venues, administrative offices)
- Scope 1 direct emissions addressing stationary and mobile combustion sources, and refrigerant use
- Scope 2 indirect emissions addressing purchased electricity (location based)

**GHG Calculation and Reporting Protocols**

- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition), World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD)
- WRI/WBCSD Scope 2 Guidance (amendment to the GHG Protocol Corporate Standard)
- MGM Resorts International GHG Inventory Management Plan

**GHG Verification Protocol**

- Environmental Resources Trust Corporate GHG Verification Guideline (CGVG), Tier II, appropriate for basic reporting and voluntary efforts for which there are no requirements for GHG emissions reduction compliance, suitably adapted

**Level of Assurance**

- Limited Assurance

**Data Assertion and Period Covered**

<b>Parameter</b>	<b>Value</b>	<b>Units</b>
Scope 1 GHG Emissions	278,476	Metric Tons CO2 Equivalent
Scope 2 (Location Based) GHG Emissions	689,594	Metric Tons CO2 Equivalent
Energy Consumption	9,394,394	GJ
Period Covered: January 1, 2019 to December 31, 2019		

**GHG Verification Methodology**

- Interviewed key staff from MGM’s Global Headquarters in Las Vegas, NV, including the Executive Director of Finance – Analysis and Manager - Corporate Sustainability Reporting, who are responsible for compiling facility activity and energy data, and calculating GHG

emissions. Our work did not include visits or physical inspections of any of MGM's operating facilities, other than interaction with staff located at MGM's Las Vegas, NV headquarters.

- Reviewed the corporate process for gathering energy and activity data, and developing the GHG inventory.
- Ensured that MGM's scope and boundaries reflected in the GHG inventory are fair and accurate.
- Reviewed internal practices for collecting, analyzing, reviewing and compiling activity and energy data for performing enterprise-level GHG calculations.
- Selected and reviewed a sample of source data and calculations from 10 of the 36 properties reflected in the GHG inventory. The facility GHG emissions for facilities from which data were selected comprise over 70 percent each of MGM's reported Scope 1 and location-based Scope 2 emissions, with a subset of recorded data vouched to facility-specific data records, consistent with the ERT CGVG, Tier II.
- Ensured that the GHG calculations and emissions factors used are current and resulted in overall estimates that are accurate, reasonable and without material discrepancies.

### **Assurance Opinion**

Based on Trinity's procedures to verify MGM's Scope 1 direct and location-based Scope 2 indirect GHG emissions, and energy consumption for Calendar Year 2019, no discrepancies were identified that would indicate that the activity and energy data, emissions calculations, and equations supporting the company's GHG emissions are not represented fairly in accordance with WRI/WBCSD GHG Protocols.

Trinity has concluded that MGM has implemented sufficient systems and controls for the collection and analysis of energy and activity data used to determine reported GHG emissions and energy consumption.

### **Professional Competence, Due Diligence and Impartiality**

Trinity Consultants is an international consultancy with more than 45 years of experience developing, reviewing, and providing assurance on emission inventories of all types – including GHG inventories. Professional competence, due diligence and impartiality were exercised via:

- **Independence** – Trinity's Verification Team members did not participate in development of MGM's enterprise-wide GHG inventory. The Team maintained objectivity throughout the GHG assurance process and made determinations based on objective evidence gathered and generated during the evaluation.
- **Ethical Conduct** – The Verification Team demonstrated discretion and observed appropriate confidentiality procedures throughout the GHG assurance process.
- **Fair Presentation** – The findings and conclusions presented in this report are presented truthfully and accurately. No significant obstacles were encountered in executing the GHG verification.
- **Due Professional Care** – The Verification Team members possess more than 30 years of collective experience in developing and reviewing GHG inventories. Due professional care and judgment were exercised in conducting the GHG inventory assurance.

Trinity consents to the release of this verification statement by MGM to CDP in order to satisfy the terms of CDP disclosure requirements, but without accepting or assuming any responsibility

or liability on our part to CDP or to any other party who may have access to this letter or our assurance report.

Trinity has prepared a separate report to MGM management detailing the scope of our GHG verification activity and confirming the verification opinion expressed above.

A handwritten signature in black ink, appearing to read "Rich Pandullo". The signature is written in a cursive, flowing style.

***Rich Pandullo, MEM, Certified EMS Lead Auditor***  
Director – EHS Performance & Risk Management

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