



Statement of Verification for MGM Resorts International Scope 1 and Scope 2 Greenhouse Gas Inventory for Calendar Year 2018

Trinity Consultants (Trinity) has conducted an independent third-party verification of the MGM Resorts International (MGM) greenhouse gas (GHG) inventory for Calendar Year 2018. 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 the company’s GHG inventory 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 (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)

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

Emissions Data Assertion and Period Covered

Greenhouse Gas Emissions	Metric Tons of CO₂ Equivalent
Scope 1 GHG Emissions	246,147
Scope 2 (Location Based) GHG Emissions	569, 529
Period Covered: January 1, 2018 to December 31, 2018	

GHG Verification Methodology

- Visited MGM’s Global Headquarters in Las Vegas, NV and interviewed MGM’s Executive Director of Finance – Analysis and Manager - Corporate Sustainability Reporting who are responsible for compiling facility activity data and calculating GHG emissions.
- 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 input data for performing enterprise level GHG calculations.
- Selected and reviewed a sample of input data and calculations from 13 of the 34 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 for Calendar Year 2018, no discrepancies were identified that would indicate that the activity data, emissions calculations, and equations supporting the company’s GHG emissions statements 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 input data used to determine reported Scope 1 and location-based Scope 2 emissions.

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 cursive script, appearing to read "Rich Pandullo".

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

Issued October 24, 2019