

SASB Disclosures

HOTELS & LODGING Sustainability Accounting Standard

TOPIC	CODE	ACCOUNTING METRIC	BOYD GAMING RESPONSE
Energy Management	SV-HL-130a.1	Total Energy Consumed (GJ) Percentage Grid Electricity Renewable	1. 2,903,740.72 GJ 2. 100% 3. 0%
Water Management	SV-HL-140a.1	Total Water Withdrawn Total Water Consumed Percentage of each in regions with High or Extremely High Base Water Stress	1. 4,437.98 thousand cubic meters 2. 4,437.98 thousand cubic meters 3. 0% Withdrawn and 0% Consumed
Ecological Impacts	SV-HL-160a.1	Number of lodging facilities located in or near areas of protected conservation status or endangered species habitat	None
	SV-HL-160a.2	Description of environmental management policies and practices to preserve ecosystem services	Boyd Gaming 2021 ESG Report, p. 4
Labor Practices	SV-HL-310a.2	Total amount of monetary losses as a result of legal proceedings associated with labor law violations	No reported losses.
	SV-HL-310a.3	Average hourly wage Percentage of lodging facility employees earning minimum wage, by region	 In 2021, Boyd Gaming's hourly employees earned average compensation of \$18.23 per hour, inclusive of wages, tips and commissions. In 2021, 0.2% of Boyd Gaming's employees in the United States earned the U.S. federal minimum wage. 99.8% of Boyd Gaming's team members earned in excess of the federal minimum wage. Boyd Gaming's workforce is exclusively based in the United States.
	SV-HL-310a.4	Description of policies and programs to prevent worker harassment	Boyd Gaming 2021 ESG Report, p. 18
Climate Change Adaptation	SV-HL-450a.1	Number of lodging facilities located in 100-year flood zones	6

ACTIVITY METRIC	CODE	BOYD GAMING RESPONSE
Number of Available Room-Nights	SV-HL-000.A	In calendar year 2021, Boyd Gaming's hotels had 3,510,269 available room nights.
Average occupancy rate	SV-HL-000.B	Average occupancy in 2021 was 53% Occupancy in 2021 was significantly below historical levels due to continued impacts from the COVID pandemic.
Total area of lodging facilities	SV-HL-000.C	635,083.79 m²
Number of lodging facilities and the percentages that are: 1. Managed 2. Owned and leased 3. Franchised		 None 19 None For additional information, see <u>Boyd Gaming 10-K, Item 1, Business pp.1-6, Item 2, Properties, P.17</u>

CASINOS & GAMING Sustainability Accounting Standard

TOPIC	CODE	ACCOUNTING METRIC	BOYD GAMING RESPONSE
Energy Management	SV-CA-130a.1	Total Energy Consumed (GJ) Percentage grid electricity Recentage renewable	1. 2,903,740.72 GJ 2. 100% 3. 0%
Responsible Gaming	SV-CA-260a.1	Percentage of gaming facilities by revenue that implement the Responsible Gaming Index	100% of Boyd Gaming's operations adhere to the American Gaming Association's Code of Conduct for Responsible Gaming. Please refer to Boyd Gaming 2021 ESG Report, p. 20 for additional information.
	SV-CA-260a.2	Percentage of online gaming operations that implement the National Council on Problem Gambling (NCPG) Internet Responsible Gambling Standards	Not available
Smoke-free Casinos	SV-CA-320a.1	Percentage of gaming floor where smoking is allowed	84%
	SV-CA-320a.2	Percentage of gaming staff who work in areas where smoking is allowed	Boyd Gaming is unable to provide this data
Internal Controls on Money Laundering	SV-CA-510a.1	Descriptions of anti-money laundering policies and practices	Boyd Gaming 2021 ESG Report, p. 31
	SV-CA-510a.2	Total amount of monetary losses as a result of legal proceedings associated with money laundering	Boyd Gaming did not incur any monetary losses in 2021 as a result of legal proceedings associated with money laundering.

ACTIVITY METRIC	CODE	BOYD GAMING RESPONSE
Number of Tables	SV-CA-000.A	686
Number of Slots	SV-CA-000.B	31,635
Number of active online gaming customers	SV-CA-000.C	Not available
Total area of gaming floor	SV-CA-000.D	157,423 m²