

Las Vegas Sands Corp Q1FY24 Report Overview

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Goals and Objectives of the Research

Research Objective: To perform a comparative analysis of the Q1FY24 quarterly report and those of previous periods.

Research Tasks:

- Gather comprehensive financial and corporate information pertaining to the company for Q1FY24;
- Analyze the collected information;
- Conduct a comparative assessment of the Q1FY24 report with the reports from previous quarters of the current fiscal year and Q1FY23;
- Formulate conclusions based on the analyzed data.

Disclaimers

The information collected in this report reflects data from the company's public reports and is not questioned or verified via other sources. In other words, information from the company's public reports is taken and used as is.

If additional information from other sources is used or if the data used is reflective of the researcher's personal opinion, this will be labeled accordingly.

The provided public company reports are unaudited.

Document Markup

- FY - Financial Year;
- Q - Quarter;
- LVSC - Las Vegas Sands Corp;
- QoQ - Quarter-over-Quarter;
- This report uses the American number format: a period is used as the decimal separator, while commas separate thousands;
- Year-over-year (YoY) calculations of relative values were not performed in cases where last year's profit changed to a loss in the current year and vice versa within the scope of the current report;
- Las Vegas Sands Corp Annual Report Period is from January 1 to December 31, 2024;
 - The specified financial year coincides with the calendar year.

Conclusions

General Information

| Parameter | Las Vegas Sands Corp |
|---------------------------------------|---|
| Website | sands.com |
| Country (location) | USA |
| Country (issuer) | USA |
| Year of foundation | 1988 * |
| Founder | Sheldon Adelson |
| Sector | Consumer Discretionary |
| Type | Public |
| Year of IPO | 2004 |
| Stock market | NYSE |
| Ticker | LVS |
| Previous Annual Report from Data40 | Full Las Vegas Sands Corp Fiscal Year 2023 Overview |
| Previous Quarterly Report from Data40 | Las Vegas Sands Corp Q4FY23 Report Overview |

*Note: To access the registry, enter the company name in the "Name" field and click "Search". From the "Business entity and mark search result" window, select the company. Las Vegas Sands, Inc. founded in 1988, went public in 2004, and the name was changed to Las Vegas Sands Corp.¹

About Company^{2 3}

Las Vegas Sands Corporation (NYSE: LVS) - developer, owner and operator of integrated resorts and casinos. LVSC owns 6 properties: Sands Corporate Headquarter, located in Las Vegas, Marina Bay Sand, an integrated resort located in Singapore, and 5 integrated resorts in Macao: Sands Macao, The Venetian Macao, The Plaza Macao & Four Seasons Hotel Macao, The Londoner

¹ [Wikipedia, Las Vegas Sands](#)

² [LVSC Web](#)

³ [LVSC Q1FY24 Press Release, p.4](#)

Macao and The Parisian Macao, which are controlled by Sands China Ltd., a subsidiary of LVSC. LVSC properties include meeting and entertainment spaces, living rooms, and restaurants.

Conference Call Information⁴

April 17, 2024, LVSC hosted its Q4FY23 [Earnings Call](#) at **01:30 PM PT** to discuss the company's Q1FY24 results. A replay is accessible via the [internet](#).⁵

Public Quarterly Reports Calendar FY24-25^{6 7}

| Quarter | Period | Date |
|-------------|-----------------------------|--------------------------|
| FY24 | | |
| Q1 | Jan 1, 2024 to Mar 31, 2024 | Apr 17, 2024 |
| Q2 | Apr 1, 2024 to Jun 30, 2024 | Jul 16, 2024 (Projected) |
| Q3 | Jul 1, 2024 to Sep 30, 2024 | Oct 15, 2024 (Projected) |
| Q4 and FY24 | Oct 1, 2024 to Dec 31, 2024 | Jan 21, 2024 (Projected) |
| FY25 | | |
| Q1 | Jan 1, 2025 to Mar 31, 2025 | TBA |
| Q2 | Apr 1, 2025 to Jun 30, 2025 | TBA |
| Q3 | Jul 1, 2025 to Sep 30, 2025 | TBA |
| Q4 and FY25 | Oct 1, 2025 to Dec 31, 2025 | TBA |

Follow the announcements of the release of new reports on the website [Data40.com](https://data40.com) in the [Calendars by Financial reports section of DATA40.com](#).

⁴ [LVSC Q1FY24 Press Release, p.4](#)

⁵ [LVSC Web, Q1FY24 Earning Call](#)

⁶ [LVSC Web, Events & Presentations](#)

⁷ [Marketscreener, LVSC Calendar](#)

Highlights and Metrics

Q1FY24 Highlights^{8 9 10 11 12}

- **LVSC Repurchased** 450 million USD of Company Stock;
- **The renovation of Towers 1 and 2** at Marina Bay Sands is complete, at a cost of 1,000 million USD;
- **On April 3, 2024**, the Singapore Tourism Board and Marina Bay Sands entered into a letter agreement, which extended the deadline for the commencement of construction of a hotel tower, a rooftop attraction, convention and meeting facilities, and a state-of-the-art live entertainment arena with 15,000 seats to July 8, 2025, and the construction completion deadline to July 8, 2029;
- **Net Revenue** was 2,959 million USD, an increase of 39.58%, compared to 2,120 million USD in Q1FY23;
- **Macao Net Revenue** was 1,811 million USD, an increase of 41.59%, compared to 1,279 million USD in Q1FY23;
- **Marina Bay Sands (Singapore) Net Revenue** was 1,158 million USD, an increase of 36.56%, compared to 848 million USD in Q1FY23;
- **Net Income** was 494 million USD, an increase of 236.05%, compared to 147 million USD in Q1FY23;
- **Adjusted Property EBITDA** was 1,207 million USD, an increase of 52.40%, compared to 792 million USD in Q1FY23;
- **Macao Adjusted Property EBITDA** was 610 million USD, an increase of 53.27%, compared to 398 million USD in Q1FY23;
- **Marina Bay Sands Adjusted Property EBITDA** was 597 million USD, an increase of 51.52%, compared to 394 million USD in Q1FY23.

Acquisitions and Divestitures

In Q1FY24, the company did not make any acquisitions or divestitures.

⁸ [LVSC Consolidated Q1FY24 Report, p.8-9](#)

⁹ [LVSC Q1FY24 Press Release, p.1](#)

¹⁰ [LVSC Consolidated Q1FY24 Report, p.21](#)

¹¹ [LVSC Consolidated Q1FY24 Report, p.4](#)

¹² [LVSC Consolidated Q1FY24 Report, p.22](#)

Business Outlook^{13 14 15}

“Our financial strength and industry-leading cash flow support our ongoing investment and capital expenditure programs in both Macao and Singapore, our pursuit of growth opportunities in new markets, and our program to return excess capital to stockholders”.

“We repurchased \$450 million LVS shares under our share repurchase program during the quarter. We look forward to utilizing our share repurchase program to continue to return excess capital to stockholders in the future”.

“Development Projects:

- **Macao.** The Company continues work on Phase II of The Londoner Macao, which includes the renovation of the rooms in the Sheraton and Conrad hotel towers, an upgrade of the gaming areas and the addition of new attractions, dining, retail and entertainment offerings. These projects have a total estimated cost of \$1.2 billion and are expected to be substantially completed in early 2025;
- **Singapore.** The Company is continuing with the renovation of the Tower 3 hotel rooms into world class suites and other property changes at an estimated cost of approximately \$750 million, with an expected completion by 2025;
- **New York.** On June 2, 2023, the Company acquired the Nassau Veterans Memorial Coliseum (the “Nassau Coliseum”) from Nassau Live Center, LLC and related entities, which included the right to lease the underlying land from the County of Nassau (the “County”) in the State of New York (the “Nassau Coliseum Transaction”). The Company purchased the Nassau Coliseum with the intent to obtain a casino license from the State of New York to develop and operate an Integrated Resort. There is no assurance the Company will be able to resolve certain matters associated with the right to lease the underlying land from the County or to obtain such casino license”.

¹³ In this chapter, quotes are used from the [LVSC Q1FY24 Press Release, p.2](#) and [LVSC Consolidated Q1FY24 Report, p.8-9](#)

¹⁴ [LVSC Q1FY24 Press Release, p.2](#)

¹⁵ [LVSC Consolidated Q1FY24 Report, p.8-9](#)

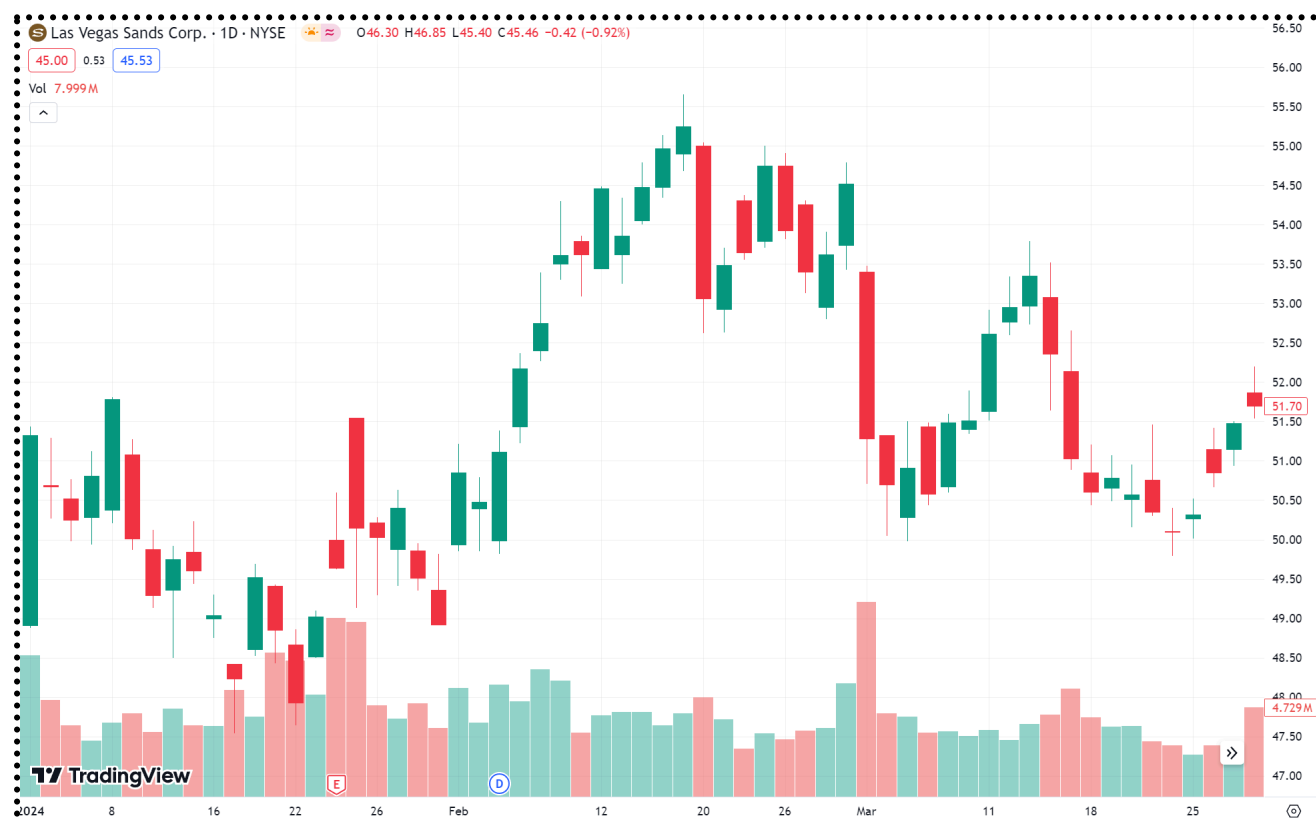
Stock Information

About Shares

Total Shares Outstanding \approx 745,000,000 (As of March 31, 2024).¹⁶

Total Shares Outstanding - 745,047,150 (As of April 17, 2024).¹⁷

TradingView Retrospective Q1FY24¹⁸



| Date | Open Price, USD | Highest Price, USD | Lowest Price, USD | Close Price, USD |
|--------------|-----------------|--------------------|-------------------|------------------|
| Jan 2, 2024 | 48.91 | 51.44 | 48.88 | 51.33 |
| Mar 28, 2024 | 51.87 | 52.20 | 51.54 | 51.70 |

Q1FY24 Price MAX: 55.66 USD (as of February 16, 2024).

Q1FY24 Price MIN: 47.54 USD (as of January 17, 2024).

¹⁶ [LVSC Consolidated Q1FY24 Report, p.3](#)

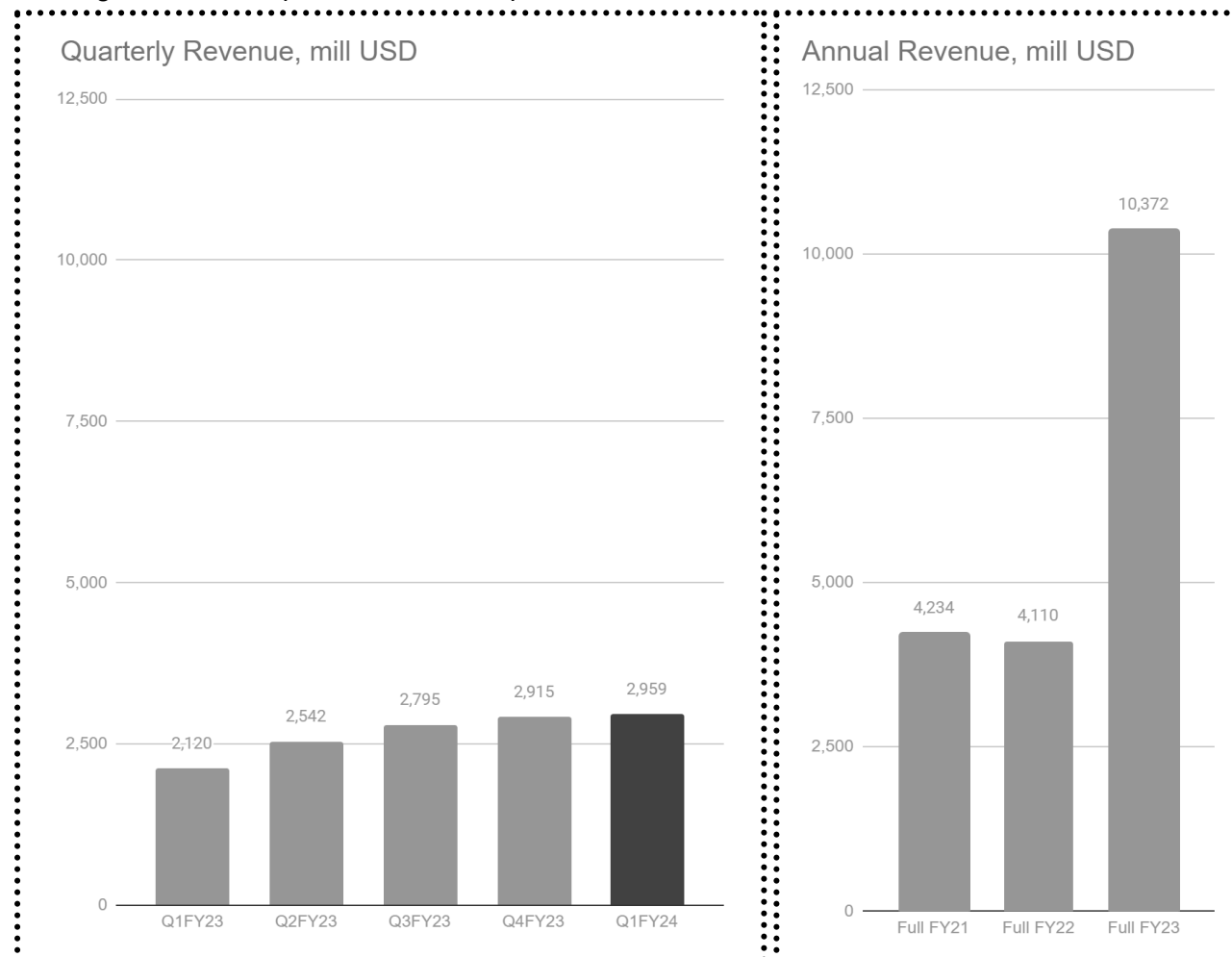
¹⁷ [LVSC Consolidated Q1FY24 Report, p.1](#)

¹⁸ [Tradingview, LVSC Chart](#)

Financial Statements

Revenue Retrospective

Las Vegas Sands Corp Revenue Retrospective^{19 20 21}



¹⁹ [LVSC Consolidated Q1FY24 Report, p.4](#)

²⁰ [LVSC Consolidated Annual Report 2023, p.131](#)

²¹ [LVSC Consolidated Annual Report 2022, p.130](#)

Sales per Business^{22 23 24 25}

Net Revenue Structure

(In million, except Percentages)

| Parameter | Q1FY24, USD | QoQ, % | Q4FY23, USD | QoQ, % | Q3FY23, USD | QoQ, % | Q2FY23, USD | QoQ, % | Q1FY23, USD | YoY, % |
|-----------------------------------|----------------|-------------|----------------|-------------|----------------|-------------|----------------|--------------|----------------|--------------|
| Casino | 2,228 | 5.54 | 2,111 | 5.13 | 2,008 | 7.84 | 1,862 | 20.83 | 1,541 | 44.58 |
| Rooms | 330 | 2.17 | 323 | -5.56 | 342 | 15.54 | 296 | 21.81 | 243 | 35.80 |
| Food and beverage | 150 | -6.83 | 161 | 3.21 | 156 | 9.09 | 143 | 15.32 | 124 | 20.97 |
| Mall | 174 | -25.00 | 232 | 15.42 | 201 | 16.86 | 172 | 6.17 | 162 | 7.41 |
| Convention, retail and other | 77 | -12.50 | 88 | 0.00 | 88 | 27.54 | 69 | 38.00 | 50 | 54.00 |
| Total Consolidated Revenue | 2,959 | 1.51 | 2,915 | 4.29 | 2,795 | 9.95 | 2,542 | 19.91 | 2,120 | 39.58 |

²² [LVSC Consolidated Q1FY24 Report, p.4](#)

²³ [LVSC Q4FY23 Press Release, p.9](#)

²⁴ [LVSC Consolidated Q3FY23 Report, p.4](#)

²⁵ [LVSC Consolidated Q2FY23 Report, p.4](#)

Net Revenue Structure Percentages

| Parameter | Q1FY24, % | Q4FY23, % | Q3FY23, % | Q2FY23, % | Q1FY23, % |
|------------------------------|-----------|-----------|-----------|-----------|-----------|
| Casino | 75.30 | 72.42 | 71.84 | 73.25 | 72.69 |
| Rooms | 11.15 | 11.08 | 12.24 | 11.64 | 11.46 |
| Food and beverage | 5.07 | 5.52 | 5.58 | 5.63 | 5.85 |
| Mall | 5.88 | 7.96 | 7.19 | 6.77 | 7.64 |
| Convention, retail and other | 2.60 | 3.02 | 3.15 | 2.71 | 2.36 |

Sales per Segment^{26 27 28 29}

Sales by Segment

(In million, except Percentages)

| Parameter | Q1FY24, USD | QoQ, % | Q4FY23, USD | QoQ, % | Q3FY23, USD | QoQ, % | Q2FY23, USD | QoQ, % | Q1FY23, USD | YoY, % |
|-----------------------------------|----------------|-------------|----------------|-------------|----------------|-------------|----------------|--------------|----------------|--------------|
| Macao | 1,811 | -2.79 | 1,863 | 4.14 | 1,789 | 9.89 | 1,628 | 27.29 | 1,279 | 41.59 |
| Singapore (Marina Bay Sands) | 1,158 | 9.14 | 1,061 | 4.53 | 1,015 | 9.73 | 925 | 9.08 | 848 | 36.56 |
| Intercompany Royalties | 63 | 5.00 | 60 | -1.64 | 61 | 10.91 | 55 | 14.58 | 48 | 31.25 |
| Intercompany Eliminations | (73) | 5.80 | (69) | -1.43 | (70) | 6.06 | (66) | 20.00 | (55) | 32.73 |
| Total Consolidated Revenue | 2,959 | 1.51 | 2,915 | 4.29 | 2,795 | 9.95 | 2,542 | 19.91 | 2,120 | 39.58 |

²⁶ [LVSC Consolidated Q1FY24 Report, p.21](#)

²⁷ [LVSC Q4FY23 Press Release, p.10](#)

²⁸ [LVSC Consolidated Q3FY23 Report, p.23](#)

²⁹ [LVSC Consolidated Q2FY23 Report, p.21](#)

Sales Volume by Platforms Percentages

| Parameter | Q1FY24, % | Q4FY23, % | Q3FY23, % | Q2FY23, % | Q1FY23, % |
|------------------------------|-----------|-----------|-----------|-----------|-----------|
| Macao | 61.20 | 63.91 | 64.01 | 64.04 | 60.33 |
| Singapore (Marina Bay Sands) | 39.13 | 36.40 | 36.31 | 36.39 | 40.00 |
| Intercompany royalties | 2.13 | 2.06 | 2.18 | 2.16 | 2.26 |
| Intercompany eliminations | -2.47 | -2.37 | -2.50 | -2.60 | -2.59 |

Dividend Information

(In million, except Per share data and Percentages)

| Parameter | Q1FY24, USD | QoQ, % | Q4FY23, USD | QoQ, % | Q3FY23, USD | QoQ, % | Q1FY23, USD | QoQ, % | Q4FY22, USD | YoY, % |
|-------------------------|----------------|--------|----------------|--------|----------------|--------|----------------|--------|----------------|--------|
| Per share | 0.20 USD | - | 0.20 USD | - | 0.20 USD | - | - | - | - | - |
| Cash dividends declared | 151 | - | 153 | - | 153 | - | - | - | - | - |

In April 2020, the company suspended the quarterly dividend program due to the impact of the COVID-19 Pandemic.³⁰

In July 2023, the company's Board of Directors declared a quarterly dividend of 0.20 USD per common share, totaling 153 million USD.³¹

³⁰ [LVSC Consolidated Annual Report 2020, p.38](#)

³¹ [LVSC Consolidated Q2FY23 Report, p.16](#)

On August 16, 2023, the company paid a dividend of 0.20 USD per common share as part of a regular cash dividend program. During the nine months ended September 30, 2023, the company recorded 153 million USD as a distribution against retained earnings. In October 2023, the company's Board of Directors declared a quarterly dividend of 0.20 USD per common share, totaling 153 million USD.³²

The company paid a quarterly dividend of 0.20 USD per common share during Q4FY23.³³

On February 14, 2024, the company paid a dividend of 0.20 USD per common share as part of a regular cash dividend program. During the three months ended March 31, 2024, the company recorded 151 million USD as a distribution against retained earnings. In April 2024, the company's Board of Directors declared a quarterly dividend of 0.20 USD per common share, totaling 149 million USD, to be paid on May 15, 2024, to stockholders of record on May 7, 2024.³⁴

³² [LVSC Consolidated Q3FY23 Report, p.16](#)

³³ [LVSC Q4FY23 Press Release, p.3](#)

³⁴ [LVSC Consolidated Q1Y24 Report, p.13](#)

Balance Sheet^{35 36 37 38}

(In million, except Percentages)

| Parameter | at Mar 31, 2024, USD | QoQ, % | at Dec 31, 2023, USD | QoQ, % | at Sep 30, 2023, USD | QoQ, % | at Jun 30, 2023, USD | QoQ, % | at Mar 31, 2023, USD | YoY, % |
|-------------------------------|----------------------------|--------------|----------------------------|--------------|----------------------------|-------------|----------------------------|-------------|----------------------------|-------------|
| Assets | | | | | | | | | | |
| Total Current Assets | 5,556 | -3.83 | 5,777 | -6.40 | 6,172 | -1.88 | 6,290 | -10.33 | 7,015 | -20.80 |
| Total Non-Current Assets | 15,689 | -1.95 | 16,001 | 0.31 | 15,952 | -0.18 | 15,980 | 1.78 | 15,700 | -0.07 |
| Total Assets | 21,245 | -2.45 | 21,778 | -1.56 | 22,124 | -0.66 | 22,270 | -1.96 | 22,715 | -6.47 |
| Liabilities | | | | | | | | | | |
| Total Current Liabilities | 4,267 | -3.51 | 4,422 | 7.80 | 4,102 | 80.31 | 2,275 | -41.95 | 3,919 | 8.88 |
| Total Non-Current Liabilities | 12,953 | -2.26 | 13,252 | -2.34 | 13,570 | -14.31 | 15,836 | 5.81 | 14,967 | -13.46 |
| Total Liabilities | 17,220 | -2.57 | 17,674 | 0.01 | 17,672 | -2.42 | 18,111 | -4.10 | 18,886 | -8.82 |
| Total Equity | 4,025 | -1.92 | 4,104 | -7.82 | 4,452 | 7.04 | 4,159 | 8.62 | 3,829 | 5.12 |

³⁵ [LVSC Consolidated Q1FY24 Report, p.3](#)

³⁶ [LVSC Consolidated Q3FY23 Report, p.3](#)

³⁷ [LVSC Consolidated Q2FY23 Report, p.3](#)

³⁸ [LVSC Consolidated Q1FY23 Report, p.3](#)

Income Statement^{39 40 41 42}

(In million, except EPS data and Percentages)

| Parameter | Q1FY24, USD | QoQ, % | Q4FY23, USD | QoQ, % | Q3FY23, USD | QoQ, % | Q2FY23, USD | QoQ, % | Q1FY23, USD | YoY, % |
|-------------------------|----------------|--------|----------------|--------|----------------|--------|----------------|--------|----------------|--------|
| Revenue | 2,959 | 1.51 | 2,915 | 4.29 | 2,795 | 9.95 | 2,542 | 19.91 | 2,120 | 39.58 |
| Total Operating Expense | 2,242 | 1.68 | 2,205 | 4.65 | 2,107 | 5.09 | 2,005 | 15.10 | 1,742 | 28.70 |
| Operating Income | 717 | 0.99 | 710 | 3.20 | 688 | 28.12 | 537 | 42.06 | 378 | 89.68 |
| Net Income | 494 | 29.32 | 382 | 0.53 | 380 | 21.79 | 312 | 112.24 | 147 | 236.05 |
| EPS Basic | 0.66 USD | 32.00 | 0.50 USD | 0.00 | 0.50 USD | 21.95 | 0.41 USD | 115.79 | 0.19 USD | 247.37 |
| EPS Diluted | 0.66 USD | 32.00 | 0.50 USD | 0.00 | 0.50 USD | 21.95 | 0.41 USD | 115.79 | 0.19 USD | 247.37 |

³⁹ [LVSC Consolidated Q1FY24 Report, p.4](#)

⁴⁰ [LVSC Q4FY23 Press Release, p.9](#)

⁴¹ [LVSC Consolidated Q3FY23 Report, p.4](#)

⁴² [LVSC Consolidated Q2FY23 Report, p.4](#)

Cashflow Statement^{43 44 45 46}

(In million, except Percentages)

| Parameter | Q1FY24, USD | QoQ, % | Q4FY23, USD | QoQ, % | Q3FY23, USD | QoQ, % | Q2FY23, USD | QoQ, % | Q1FY23, USD | YoY, % |
|--------------------------------------|----------------|--------|----------------|--------|----------------|--------|----------------|----------|----------------|----------|
| Cash flows from operating activities | 714 | -29.03 | 1,006 | 19.90 | 839 | -10.84 | 941 | 113.38 | 441 | 61.90 |
| Cash flows from investing activities | (200) | -39.21 | (329) | 1.54 | (324) | -22.67 | (419) | 130.22 | (182) | 9.89 |
| Cash flows from financing activities | (639) | -45.76 | (1,178) | 67.57 | (703) | -44.69 | (1,271) | 3,430.56 | (36) | 1,675.00 |

News⁴⁷

January 17, 2024 - [Sands to Release Fourth Quarter 2023 Financial Results.](#)

January 24, 2024 - [Las Vegas Sands Reports Fourth Quarter 2023 Results.](#)

January 31, 2024 - [Las Vegas Sands Named to Fortune's World's Most Admired Companies List for its 10th Appearance.](#)

March 21, 2024 - [Las Vegas Sands Announces \\$500,000 Donation to The WASH Foundation.](#)

⁴³ [LVSC Consolidated Q1FY24 Report, p.7](#)

⁴⁴ [LVSC Consolidated Annual Report 2023, p.78](#)

⁴⁵ [LVSC Consolidated Q3FY23 Report, p.7](#)

⁴⁶ [LVSC Consolidated Q2FY23 Report, p.7](#)

⁴⁷ [LVSC web. News](#)

Analyst's Opinion

Summary

LVSC - developer, owner and operator of integrated resorts and casinos. LVSC's headquarter is located in Las Vegas, USA. The company owns the integrated resort Marina Bay Sands in Singapore; the other 5 are located in Macao, China, and are controlled by Sands China Ltd., a subsidiary of LVSC.

Total Shares Outstanding \approx 745,000,000 as of March 31, 2024. The range in which the company's shares were traded on the NYSE for Q1FY24 was from 47.54 USD to 55.66 USD. The opening price on January 2, 2024 was 48.91 USD. The closing price on March 28, 2024 was 51.70 USD. In Q1FY24, the company paid a dividend of 0.20 USD per common share and recorded 151 million USD as a distribution against retained earnings. In April 2024, LVSC declared a quarterly dividend of 0.20 USD per common share, to be paid on May 15, 2024, to Las Vegas Sands stockholders of record on May 7, 2024.

Development Projects:⁴⁸

- In April 2019, Marina Bay Sands and the Singapore Tourism Board entered into a development agreement (the "Second Development Agreement") pursuant to which Marina Bay Sands agreed to construct a development. On April 3, 2024, they entered into a letter agreement, which extended the construction commencement deadline to July 8, 2025 and the construction completion deadline to July 8, 2029;
- The renovation of Towers 1 and 2 at Marina Bay Sands is complete, at a cost of 1,000 million USD. The company is continuing with the renovation of Marina Bay Sands Tower 3, hotel rooms.

In Q1FY24, Net Revenue was 2,959 million USD versus 2,120 million USD in Q1FY23, an increase of 39.58% and an increase of 1.51% compared to 2,915 million USD in Q4FY23. Net Revenue structure in Q1FY24: 75.3% from the Casino segment at 2,228 million USD, 11.15% from the Rooms segment at 330 million USD, 5.07% from Food and Beverage at 150 million USD, 5.88% from Mall segment at 174 million USD and 2.60% from the Convention, Retail, and Other at 77 million USD.

Total Equity as of March 31, 2024, amounted to 4,025 million USD, which is 1.92% lower than the Total Equity as of December 31, 2023, which stood at 4,104 million USD, and 5.12% higher than the Total Equity as of March 31, 2023, which was 3,829 million USD.

In Q1FY24, the company did not make any acquisitions or divestitures.

Follow the announcements of the release of new reports on the website Data40.com in the [Calendars by section DATA40.com](#).

⁴⁸ [LVSC Consolidated Q1FY24 Report, p.8-9](#)

Sources List

- [LVSC Web](#)
- [MarketScreener](#)
- [Wikipedia](#)
- [TradingView](#)
- [SilverFlume](#)
- [LVSC Consolidated Q1FY24 Report](#)
- [LVSC Consolidated Q3FY23 Report](#)
- [LVSC Consolidated Q2FY23 Report](#)
- [LVSC Consolidated Q1FY23 Report](#)
- [LVSC Consolidated Annual Report 2023](#)
- [LVSC Consolidated Annual Report 2022](#)
- [LVSC Q1FY24 Press Release](#)
- [LVSC Q4FY23 Press Release](#)
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META



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DCS/iG-D40/LVS5-Q1-02-2024

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