

TRAVEL & ENTERTAINMENT EXPENSE POLICY

EFFECTIVE DATE:

01/15/2023

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SCOPE

This Travel & Entertainment Expense Policy (the “policy”) applies globally to all employees of Light & Wonder, Inc. and its subsidiaries (together, “Light & Wonder,” “L&W” or the “Company”), and any representatives or consultants engaged by or working on behalf of L&W whose travel & entertainment (“T&E”) expenses are paid for or reimbursed by L&W (collectively referred to as “employees” for purposes of this policy). If an employee is covered by a collective bargaining agreement, then this policy is applicable to the extent not inconsistent with specific provisions of the collective bargaining agreement. If there is a conflict between this policy and local laws or regulations, the local laws should take precedence; however, no local policies should be implemented to override this Companywide policy.

Expenditures covered under this policy include:

- Travel, including airfare, lodging, and ground transportation
- Meals
- Entertainment
- Supplies and Technology
- Other Expenses
- Ineligible Expenses

All travel that is billed back to an L&W customer should follow that customer's travel and receipt documentation policies located on the Concur Home Page under Company Notes; however, in the absence of such customer policies, this policy will apply and employees should clarify any deviation from this policy as part of the approval process.

The Company reserves the right to amend, supplement, or rescind this policy or any provision reflected in this policy as the Company deems appropriate, in its sole and absolute discretion. Accordingly, since this policy is subject to change, please refer to L&W's Policy Central intranet site for the most current version of the policy. It is the responsibility of each employee to read, become familiar with, and follow this policy to ensure that proper control is exercised over T&E expenses. In so doing, employees should have a clear understanding of allowable T&E expenses and the procedures for reporting such expenses.

PURPOSE

The objectives of this policy are to help ensure (1) employees exercise good business judgment in using L&W funds for T&E expenses and (2) compliance with audit and tax regulations. This policy provides guidelines to use Company credit cards for T&E expenses in the most economical manner and to seek reimbursement for reasonable out-of-pocket expenses incurred while conducting Company business, but above all employees should be prudent and reasonable with T&E expenses—exercise the same care when spending Company funds that one would exercise when spending their personal funds.

The provisions of this policy are based upon best business practice and relevant country specific regulations or other local rules (e.g. Internal Revenue Service ("IRS") regulations, HM Revenue and Customs ("HMRC") rules, government sales tax and value added tax rules, Code of Business Conduct, etc.). Employees must ensure that L&W funds are only expended for legitimate business purposes and that such expenses are:

- Business appropriate
- Reasonable in nature and amount
- Properly documented
- Submitted in a timely manner
- Approved at the appropriate level of authority

Management with approval authority for T&E expenses must recognize that the act of approving expense reports is critical to applying controls to this policy. Approval indicates that expenses submitted for reimbursement or payment have been reviewed and found to comply with this policy and that the expenses are deemed to be reasonable and appropriate. The approving leader may also be held accountable for approving expenses that do not comply with the T&E policy.

L&W reimburses employees for T&E expenses incurred while conducting Company business in accordance with this policy. The Company assumes no obligation to reimburse employees for expenses that are not in compliance with this policy or do not meet country-specific guidelines. All T&E expenses should be kept at the lowest possible level, consistent with the effective conduct of

business. Submitting accurate and timely expense reports is necessary for quick reimbursement of business expenses and to comply with relevant laws and regulations.

EXPENSE REPORTS

Each expense must be documented and submitted for approval via expense report in Concur with appropriate documentation. Employees should submit at least one expense report per month to report expenses incurred within the last 30 days, but frequent travelers are encouraged to submit one expense report per trip. In the rare instances when travel advances are given, expense reports must be submitted in the week after the travel occurs along with a check or money order for that portion of the travel advance that was not expended.

- Concur automatically sends emails to remind employees to report expenses timely:

30 Days	Email is sent to the employee directing him/her to clear all business-related charges by allocating expenses to a report for future submission or submitting an expense report immediately.
60 Days	Email is sent to the employee and the employee’s leader, indicating the employee’s Company credit card will be cancelled at 90 days if all expenses are not allocated to a report for future submission.
90 Days	Email is sent to the employee and the employee’s leader indicating the employee’s Company card may be cancelled. Company credit cards are generally not re-issued to employees who have had cards cancelled. All expenses that remain outstanding will be deemed personal expenses that are non-reimbursable and become the liability of the employee.

- Leaders who approve expense reports are responsible for ensuring that the submitted expenses comply with this policy. This includes reviewing the report and returning it to the employee if necessary, to ensure submitted expenses are appropriate and that all necessary receipts for expenses are included in the expense report.
- Expenses are monitored for policy compliance to ensure adequate business purpose, supporting documentation, and proper approval. Internal and external auditors may audit expense reports on an ad-hoc basis. During the audit process, employees may receive a request requiring further clarification or substantiation for a submitted expense. In such event, employees must provide the requested information and resubmit their expense report for approval. Any expense report found to be out of compliance may be subject to rejection or, if already reimbursed, referred for remittance to the Company (refer to the “Employee Remittances to Light & Wonder” section found below). For reference, the most common T&E audit exceptions include:
 - Untimely submission of expense reports
 - Missing receipts for expenses on Company credit cards greater than US\$75 (or greater than US\$25 for expenses paid out of pocket), including detailed receipts for airfare, lodging, and meals (not just the summary that shows the total of the amount paid)
 - Failure to include pre-approval evidence for expenses set forth in this policy that specifically indicate that advanced approval is required
 - Failure to use L&W-approved travel systems/services (i.e. travel agency or coordinator) when making travel arrangements

RECEIPTS

- Original or electronic copies of itemized receipts are required for all expenses greater than US\$75 if purchased on a Company credit card (or greater than US\$25 if purchased out of pocket via cash or a personal card). The receipt should be in good condition, clearly showing the name of the merchant, date, amount, and items purchased (with business purpose of the expense documented in the expense report).
- Trip validation is required for all airfare expenses. When making travel arrangements, employees must use the L&W-approved business travel agency (generally CTM) or travel coordinator for their country and attach the travel reservation itinerary as the airfare receipt.
- Hotel folios with itemized detail are required for all overnight stays. The only time L&W will reimburse from a credit card statement is when a guaranteed fee is charged for a no-show (e.g. due to an illness).
- Attendee names, titles, company, and business purpose must be itemized in the expense report for any meals and entertainment expenses.
- Credit card payment receipts alone are not sufficient for countries with value-added tax (“VAT”)—itemized receipts that indicate the VAT are required.
- Receipts should prove that the expense was paid by the employee. For example, simply submitting a registration form for a seminar without other documentation is not a valid receipt; however, submitting a confirmation of payment from the company sponsoring the seminar is appropriate.

The Missing Receipts Affidavit (“MRA”) feature in Concur allows employees to provide an affidavit for lost or misplaced receipts, and it can be digitally signed. Employees who submit more than 10 MRAs in a calendar year will be issued a warning and may have their Company credit card cancelled if not addressed going forward. In the event original receipts are not available, the following documentation should be submitted with the MRA:

- A complete explanation of the expense and the reason for the missing original receipt. Such documentation should be supported by payment documentation (e.g. credit card charge slip, credit card statements, cancelled check, or other record of payment).
- In the case of missing airfare receipts, documentation should be supported by copies of the airline itinerary and payment documentation (e.g. credit card slip, credit card statement, cancelled check, or other record of payment).

Be advised that inadequate supporting documentation may result in the denial of an expense report or reimbursement. Note that additional documentation of spend may be required if an audit indicates the number of missing receipts per person per year becomes excessive.

COMPANY CREDIT CARDS

Credit cards are provided to employees whose job function requires frequent travel or entertainment expenses. Employees issued a Company credit card must use that card to pay for all business-related expenses where the Company credit card is accepted. As part of the internal approval process, L&W will determine what spending and/or usage restrictions will be applied to each employee’s Company card.

Employees with Company credit cards are responsible for adhering to the Company Credit Card Policy posted on Policy Central. It is the responsibility of each employee to read and become familiar with the policy and any applicable country specific guidelines.

The Company credit card provides a payment mechanism for T&E or similar business-related expenses, such as non-recurring Engineering expenses, and is permitted for such use only. The card is not intended to be used for personal expenses or any other expenses other than T&E and

related business expenses. Personal expenses charged to the Company credit card will be offset from the cash expenses in the report or charged back to the employee for immediate payment. Employees should never make a payment directly to the Company credit card issuing bank. The card must not be used to procure general supplies, IT equipment/software, and/or services unless approved by Procurement. Such purchases made without prior approval could become the liability of the employee.

HOME OFFICE TRAVEL

Employees cannot expense costs to their “home office.” The employee’s home office is the principal office location where the employee has been hired to work for L&W, not necessarily the employee’s personal residence. Travel to and from the employee’s home office is not reimbursable unless part of a contractual relocation program or approved by the Corporate Chief Financial Officer (“CFO”) and Chief Human Resources Officer (“CHRO”). Examples of non-reimbursable expenses in this section include airfare, lodging, parking, ground transportation (e.g. car rental, taxi, Uber, Lyft, etc.), meals, tips, dry cleaning, hotel fitness use, etc.

TRAVEL ALTERNATIVES AND USE OF MOST ECONOMICAL OPTIONS

The Company has video conferencing capabilities available for use throughout the organization, including conference rooms with video capabilities in most offices. Prior to making travel arrangements, employees should first consider an online meeting or video conference as a reasonable alternative to a business trip. Single day trips or trips for the purpose of attending one meeting are strongly discouraged and should be avoided unless business critical.

L&W has partnered with certain airlines, hotels, and car rental companies to obtain the best possible rates. Employees should use the Company’s preferred vendors as suggested by the approved business travel agency where appropriate. However, employees are expected to make every effort to select the most economical option available that meets their business needs or customer requirements while still going through the approved business travel agency. Preferred suppliers are subject to change without notice.

TRAVEL SYSTEMS/SERVICES AND FREQUENT TRAVEL PROGRAMS

When making travel reservations, employees must use the L&W-approved business travel agency (generally CTM) or travel coordinator for their country. Use of the approved agency provides the best overall value to L&W and helps to account for and contact employees in emergency situations. If an employee chooses to reserve travel outside of the L&W-approved travel agency or travel coordinator service, Vice President (“VP”) pre-approval is required and documentation must be attached to the expense report to evidence the cost savings of making the reservation outside the approved agency/coordinator.

Employees may retain airline, hotel, and other frequent traveler program benefits by applying their loyalty program number in their reservations or at check-in. However, travel provider selections that result in incremental cost to L&W are not allowed to enable employees to receive additional benefits from participation in these programs. Employees must use their Company-issued credit card for payment of such travel. It is not allowable for employees to use their personal credit cards for business travel to earn additional loyalty credits if the employee has been issued a Company credit card.

PASSPORTS, VISAS, AND EXPEDITED CLEARANCE

Passport, visa, tourist card, vaccination, immunization, and related medical visit costs are reimbursable if they are necessary for business travel and the employee doesn’t already have them. Whenever possible, employees must ensure that they plan ahead to obtain the necessary travel documents in a timely manner so that they can avoid fees for expedited service. Fees incurred as a result of an employee’s failure to plan ahead are not reimbursable. Employees should obtain pre-

approval from their VP before incurring any of these expenses and attach such pre-approval to the expense report. Employees should review the Vaccine Center website (www.vaccinecenter.com) before a trip to determine if any vaccines are necessary.

HEALTH AND SAFETY

Employee's health and safety while traveling is a key focus for L&W. Should employees have safety, security, or health concerns regarding work travel to a particular location, employees should contact the Corporate Environment, Health & Safety ("EHS") team for assistance by sending an email to ehs@lnw.com. Additionally, in the event of security concerns, employees should contact the [Chief Compliance Officer](#) with any assistance needed (e.g. to contact foreign embassies, engage security escorts, etc.).

If employees are involved in a work-related injury, work-related illness, or property/vehicle damage while traveling for business, it is important to (1) obtain prompt medical treatment and (2) notify the [Corporate EHS team](#). Emergency contact information is located on the back of the employee's security badge and is available 24 hours a day, seven days a week: +1-844-443-5774

In such an event, an incident report is required to be completed and will be provided by the Corporate EHS team once notification of the incident has occurred. Below is the Travel and Medical Assistance Insurance Provider information:

URL: www.chubb.com/travelhelp/eb • Group ID: N2CHUEB Activation Code: 20130503

 <p>Travel and Medical Assistance Provider</p> <p>Available to help 24/7</p> <p>SCIENTIFIC GAMES CORPORATION Policyholder Name</p> <hr/> <p>9906-01-19 Policy Number</p> <hr/> <p>04/01/2016 Policy Effective Date</p> <hr/> <p>Call 1 (888) 987-5920 from the U.S. and Canada. From other international locations, call collect: 1 (240) 330-1571</p> 	<p>Travel Risk Intelligence Portal access: www.chubb.com/travelhelp/eb</p> <p>For first time activation, use the below codes for initial registration: Group ID: N2CHUEB Activation Code: 20130503</p> <p><i>In the event of a life threatening emergency, please first call the local emergency authorities to receive immediate assistance, and then contact Europ Assistance.</i></p>
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AIRFARE

Type	Travel Guidelines
Domestic Flights	<p>Economy Class: All employees</p> <p>Premium Economy/Economy+ Class: VPs (or equivalent) and above on flights over 4 hours</p> <p>Business/First Class: Requires pre-approval from a member of the Executive Leadership Team ("ELT")</p>
International Flights	<p>Economy Class: All employees</p> <p>Premium Economy/Economy+ Class: All employees on individual flights over 8 hours; VPs (or equivalent) and above on individual flights over 4 hours</p> <p>Business Class: Requires pre-approval from a member of the ELT except VPs (or equivalent) and above on individual flights over 8 hours (domestic legs also qualify)</p> <p>First Class: Not permitted</p>

- Airfare reserved outside of CTM/Concur (or the applicable travel agency for the employee's country), requires email pre-approval from a VP
- Airfare reserved using CTM/Concur is automatically emailed to the employee's leader with a 24-hour cancellation grace period should the leader not approve the trip. Intercontinental airfare reserved outside of CTM/Concur requires documented leader pre-approval via email to be attached to the expense report. Business units and individual departments can implement stricter airfare preapproval requirements if they so choose.
- Prior to reserving air travel, employees should review the L&W GamePoint site for possible travel ban information or country specific warnings.
- Employees must purchase the most economic non-refundable airfare at time of booking. Unless extenuating circumstances exist, employees should reserve flights at least 21 days in advance.
- Checked baggage fees can be expensed if the length of the business trip is over three days. Carry-on fees are a reimbursable expense. Fees should be in line with the nature of the business travel (e.g. length of trip, technical equipment, medical requirements, etc.).
- On-board personal expenses such as movies and alcohol are not reimbursable.
- Wi-Fi services may be expensed for flights exceeding two hours but should be purchased based on the most economical service plan for the business need (i.e. limited to minimum amount of time needed to conduct required business during the flight).
- Fare upgrades are always a personal expense and should be booked using the employee's personal credit card unless such upgrade places the employee into a class of service that is within this policy and such combined fare is within the policy fare limits. Air club membership and airport lounge fees are not reimbursable.
- Trip validation is required for all airfare expenses. The travel reservation itinerary should be attached to the expense report as the airfare receipt.

LODGING

Type	Travel Guidelines
Room	Employees should stay in the most cost-effective preferred hotel (according to Concur) that is close to their business destination. Lodging with a nightly rate (excluding tax) greater than US\$350 requires pre-approval from a member of the ELT. All rooms must be reserved as standard (i.e. non-suite) rooms. Upgrades are allowed only if no additional cost is incurred by the Company. Lodging through vacation rental companies (e.g. Airbnb or VRBO) is allowed provided (1) the cost is more effective than a traditional hotel and (2) the property owner is not an employee or a friend or relative of the employee. Employees with a Company credit card must pay for lodging with their Company credit card (where accepted).
Internet	Allowed for business use
Laundry	Allowed for a business trip where the total duration exceeds 5 consecutive days
Mini-Bar, Movies, Personal Items	Not allowed

- For locations where travel coordinators are used, they will choose the appropriate hotel and cost on behalf of the employee. If an employee chooses to reserve lodging outside of the L&W-approved travel agency or travel coordinator service, VP pre-approval is required and documentation must be attached to the expense report to evidence the cost savings of

making the reservation outside the approved agency/coordinator.

- All employees and contractors based in an office in India will use the guest house when traveling to Bangalore and Chennai. If the guest house is not available, then the Facilities Administration team will make arrangements at a hotel. Hotel reservations must be paid by the employee and will be reimbursed upon submission of bills in accordance with this policy.
- Employees should avoid pre-payment of hotels. Employees must read and understand the hotel's pre-payment and cancellation policy and should either review it online or contact the hotel directly if unsure about the policy. Hotel cancellation terms vary and should be reviewed. Employees are responsible, and will not be reimbursed, for "no show" charges unless the no show occurred because of unavoidable circumstances. To cancel a reservation during business hours, the employee should contact the business travel agency (or the hotel for reservations made directly with the hotel). Employees should request and record the cancellation confirmation number provided by the business travel agency in the event of any billing disputes. Outside of business hours, the employee must contact the hotel directly and obtain a cancellation number.
- If an employee chooses not to stay in a hotel while traveling and uses personal accommodations, costs in lieu of a hotel are not reimbursable.
- Fax and internet access for business purposes are a reimbursable expense and should be used at the employee's discretion. Employees should also be cognizant that hotels often charge for connections to 800 numbers after 20-30 minutes.
- Telephone calls from a hotel are reimbursable only when the employee does not have a Company-issued mobile device or is not seeking travel reimbursement for their personal device. These should be kept to a minimum.
- Mini-bar charges, in-room movies, and personal items such as periodicals and sundries are not reimbursable.
- Hotel folios with itemized detail are required for all overnight stays and should be attached to the expense report as the lodging receipt. The only time L&W will reimburse from a credit card statement is when a guaranteed fee is charged for a no-show (e.g. due to an illness).

GROUND TRANSPORTATION

Type	Travel Guidelines
Rental Car	Mid-size vehicles is the preferred size for single travelers, but alternative sizes can be selected if business needs justify
Taxi, Ride Share, and Car Service	Taxi and ride share services are encouraged provided the expected daily cost is less than the cost of a rental car (with parking) Executive car service (i.e. limousine) requires pre-approval from a member of the ELT
Rail	Train tickets should be pre-booked whenever possible, and all rail travel should be reserved in standard class (upgrades are not allowed)

- Employees should evaluate the cost of renting a car vs. taking a taxi, ride share service (e.g. Uber or Lyft), or public transportation for out-of-town travel.
- Employees should use the Company's preferred rental car companies, but if another rental car provider offers better rates then that provider can be selected.
- Employees are encouraged to join free rental car programs, which may make them automatically eligible for special rates. Employees should check with the rental car agency for any promotional rates, last-minute specials, or free upgrades.

- Employees should decline insurance coverage in the U.S. (including Puerto Rico). Outside of the U.S., employees should choose the base insurance coverage for the vehicle.
- At the time of rental, the car should be inspected, and any damage found should be noted on the contract before the vehicle is accepted.
- Rental cars must be re-filled with fuel before being returned (i.e. pre-purchased fuel options should be declined).

Mileage Reimbursement Guidelines

L&W will reimburse an employee for driving in excess of the employee's normal commute mileage to and from work at the IRS published rate or country specific rates. This rate is updated periodically and included in the Concur expense reimbursement system. Mileage reimbursements must have specific dates and a purpose of the travel (e.g. employee drives 40 miles roundtrip between his/her home and regular office location and attends a seminar at an offsite location that is 50 miles roundtrip, so the employee may submit 10 miles (50 less 40) for reimbursement provided the trip description is included in the expense report).

- Maintenance costs for personal vehicles and traffic or parking violations are not reimbursable.
- Tolls and parking charges can be expensed if not part of the employee's normal commute cost, but deposits and fees for automated toll devices are not reimbursable.
- Employees should generally self-park cars and limit the use of paid valet services.
- Employees who receive a car allowance as part of their employment agreement are not permitted to submit mileage for reimbursement.
- If an employee decides to drive rather than fly for a business trip, the employee will be reimbursed for actual mileage expense for their personal vehicle or for a rental car expense up to a maximum cost of a comparable flight.

MEALS

Meal expenses should be submitted on expense reports as either "Meals While Traveling," "Meals While Entertaining Business Guests," or "Work Meals with Employees." Original or electronic copies of itemized receipts (not just the credit card receipt) are required for all expenses greater than US\$75 if purchased on a Company credit card (or greater than US\$25 if purchased out of pocket via cash or a personal card). The receipt should be in good condition, clearly showing the name of the merchant, date, amount, and items purchased. The business purpose of the expense must be documented in the expense report along with attendee names, titles, and company.

- Meals while Traveling: Excluding Austria-based employees who receive a statutory daily per diem when traveling, employees can expense a maximum of US\$90 per day for breakfast, lunch, dinner, and snacks when traveling. Any meal expenses exceeding US\$90 in a given day must be charged as a personal expense. Employees who pay for the meals of other traveling employees or local attendees should itemize the meal expenses in their expense report so that the cost of each employee's meals is properly allocated to their respective travel meal allowance. When a traveling employee hosts a meal for local employees, such meals should be coded as "Work Meals with Employees" (see below).
- Meals while Entertaining Business Guests: If the meal involves individuals other than Company employees (e.g. customers, suppliers, etc.) and is directly related to the active conduct of business for the Company, then the expense should be classified as an entertainment expense and is subject to the rules in the Entertainment section of this policy below, the Gifts and Entertainment Policy, and the Code of Business Conduct.

- Work Meals with Employees: Employee-only meals during meetings may be expensed by Directors and above.
- If more than one employee is present at the meal, the highest-level employee present must pay for the expense unless extenuating circumstances exist, separate checks are required by the restaurant, or the paying employee is an ELT member. The employee submitting the expense must document the business purpose in the expense report and itemize the name, title, and company of all attendees.

ENTERTAINMENT EXPENSES

Entertainment includes travel, hotel accommodations, meals, and cultural or sporting events attended with a customer. Entertainment must be reasonable and customary; have a defined business purpose that occurs immediately prior to, during, or after the entertainment; and must comply with the Gifts and Entertainment Policy and the Code of Business Conduct. It is the responsibility of each employee to read and become familiar with these policies, especially employees who work with government customers (which have special rules to follow that may differ from that of other customers). When in doubt about an entertainment-related expense, employees should contact the CLO or [Chief Compliance Officer](#).

Original or electronic copies of itemized receipts are required for all expenses greater than US\$75 if purchased on a Company credit card (or greater than US\$25 if purchased out of pocket via cash or a personal card). The receipt should be in good condition, clearly showing the name of the merchant, date, amount, and items purchased. The business purpose of the expense must be documented in the expense report along with attendee names, titles, and company (regardless of the amount spent). These reporting requirements are particularly important for entertainment expenses, and failure to include such information will result in the expense being rejected.

SUPPLIES AND TECHNOLOGY

All office supplies and technology software and hardware should be purchased through Procurement or Information Technology (“IT”) unless extenuating circumstances exist. These teams follow defined guidelines that aggregate such purchases to help ensure items are procured for the best cost to the Company and in conformity with Company standards (i.e. quality, compatibility, accounting, etc.) and can often be paid via a purchasing card (“p-card”) for items that can only be purchased using a credit card. To procure office supplies, follow Procurement’s procedures located on [SharePoint](#). Requests to procure technology software or hardware can be placed by completing an IT service ticket on [Jira](#).

Any supplies or technology expenses not adhering to the guidelines below may be rejected and become the responsibility of the employee.

- Snacks, water, soda, and coffee are not considered supplies—any such food purchases should adhere to the Meals section above in this policy unless otherwise supplied by Facilities (e.g. coffee) for an entire office location.
- Office equipment/hardware and software must be supplied by Procurement through coordination with IT to ensure compatibility with Company standards, best cost, proper accounting treatment, and continued service (e.g. recurring subscriptions should be centralized on a Procurement card instead of an individual employee’s Company credit card in the event the employee’s card is terminated or expired in the future). In rare cases, employees may be granted approval to purchase an item (e.g. replace a failed laptop power supply while traveling) with approval documentation (e.g. email from IT) attached to the expense report.
- If an employee is in an approved work from home situation, all office supplies and equipment should still be purchased through Procurement, Facilities, or IT, including during

temporary work from home scenarios. During extended work from home situations:

- o Office supplies already procured by L&W should be obtained from the existing L&W office in lieu of employees purchasing such supplies on their own at an incremental cost to L&W. Employees should check with their local supplies coordinator to purchase such materials so that they can be picked up from their L&W office.
- o Office equipment and technology hardware already owned by L&W can be checked out for home use in lieu of acquiring duplicative assets already owned by L&W. Many offices have an equipment check out form that leaders should follow and maintain on file to ensure equipment is returned. To request a specialty item related to a medical condition (e.g. standing desks, ergonomic chairs, etc.), please contact Human Resources for direction.
- o Office equipment and technology hardware that the employee will permanently retain are not authorized or reimbursable. This includes desks, chairs, printers, printer supplies, land lines, fax machines, home and personal portable Wi-Fi network, etc. Any request for an exception must be pre-approved by a direct report of a member of the ELT. Pre-approval is required (unless incurred by a direct report of a member of the ELT), and documentation (e.g. email from an SVP) must be attached to the expense report to evidence advanced approval was obtained.

OTHER EXPENSES

- Airfare is sometimes lower if an employee stays over on a weekend. Employees can expense the extra hotel nights and meals for the weekend if the aggregate costs are less expensive than the airfare that would have been incurred without the weekend stayover. A screenshot of the airfare options without the weekend stayover should be attached to the expense report to justify the additional weekend hotel and meal charges incurred.
- Spousal travel is permitted at the employee's cost. L&W-paid spousal travel, including incentive travel that includes spouses, requires Corporate CFO approval. An email documenting such pre-approval should be submitted, along with appropriate receipts. Any spousal travel reimbursed by the Company is considered a taxable employee benefit.
- For employees who don't have a Company-issued phone, international roaming charges incurred due to employee's use of their personal mobile device and service while on approved business-related international travel may be reimbursed up to US\$15 per day. A copy of the employee's monthly bill showing the detailed charges must be attached to the expense report to evidence the roaming charges incurred.
- Tipping (transportation and meals) should be reasonable and customary for the location traveled to. Hotel tipping (including valet, bell person, etc.) is not reimbursable.
- Management or professional training and seminars must be pre-approved by Human Resources Business Partners or other local Human Resources representatives. All technical training must be pre-approved by the employee's department VP or higher. Pre-approval documentation (e.g. email from HR or VP) must be attached to the expense report to evidence advanced approval was obtained.
- Incidental gifts purchased for major life events (e.g. birth of a child, loss of a close family member, etc.) are acceptable with VP approval, provided such are not lavish or excessive in nature
- For non-Company credit card transactions incurred in a currency other than the employee's local currency, the employee should provide support in the expense report for the exchange rate to convert the foreign currency into the employee's local currency.
 - o If charged on a personal credit card, the original receipt and the credit card statement is

- sufficient evidence. The credit card statement must clearly show the amount of the expense in original currency (that matches the receipt) and the local currency amount.
- o For cash expenses, the employee should submit appropriate receipts for reimbursement that have been converted into their local currency. If the expense report system does not automate this step, then employees must show the calculation from foreign currency into local currency and include support for the conversion rate used (e.g. bank statement showing ATM withdrawal with conversion rate).

INELIGIBLE EXPENSES

The following expenses are prohibited and will not be reimbursed under this policy:

- Airport lounge fees (annual or daily)
- Annual fees for personal credit cards
- Auto repairs
- Childcare
- Barbers and hairdressers
- Clothing or toiletry items
- Contributions to organizations, including sponsorships of events or activities, political contributions, and charitable donations
- Subscriptions to newspapers, magazines, etc. whether in digital or hard copy format
- Doctors' bills and other medical services incurred while traveling—these expenses should be handled through Corporate travel insurance or benefit programs
- Expenses related to paid time off taken before, during, or after a business trip
- Home internet, except for employees designated to work from home by the Company in certain jurisdictions as required by law
- Home land lines
- Loss or theft of cash advances or airline tickets
- Loss or theft of personal funds or property
- Lost baggage, and any purchases resulting from lost baggage—seek reimbursement from airline or through Corporate travel insurance
- Luggage, briefcases, and computer bags
- Meals and entertainment expenses at inappropriate locations (e.g. adult entertainment venues) as described in the Code of Business Conduct
- Movies (including in-flight and hotel in-house movies)
- Parking tickets or traffic violations
- Pay as you go phone cards
- Personal accident insurance (domestic)
- Personal property insurance
- Personal reading materials (magazines, books, newspapers, etc.)
- Personal telephone calls
- Pet care
- Saunas, massages, or other spa services

- Fitness centers, trainers, fitness classes (such as yoga), and like services
- Shoeshine and other like valet and concierge services
- Personal Skype services—utilize Microsoft Teams
- Souvenirs or personal gifts
- Technology equipment (e.g. mobile phones or accessories; IT hardware, software, personal cloud sharing tools such as Dropbox, etc.) – see “Supplies and Technology” section above for information about requesting equipment
- Towing charges associated with parking violations
- Tuition reimbursement and wellness benefits—these should be requested through Human Resources
- Upgrades outside this policy (e.g. airfare, rental cars, hotels, etc.)

Note: This list is not all inclusive and expenses will be evaluated for reimbursement under the guidelines of this policy.

EMPLOYEE REMITTANCES TO LIGHT & WONDER

Occasionally, an employee may need to reimburse L&W for expenses not covered under this policy, personal charges incurred on Company credit cards, or excessive travel meals. When an employee needs to remit funds to L&W, reimbursement can either be made through an authorized payroll withdrawal (automated when expenses marked as “personal” in Concur expense reports), by check, or money order. Cash payments are not accepted. The memo field of the check/money order should include a brief description of the reimbursement. Contact Accounts Payable to arrange the necessary reimbursement.

COMPLIANCE

Compliance with this policy is monitored by Internal Audit. Policy violations are communicated to Corporate & Business Unit CEOs and CFOs for resolution. Failure to comply with this policy may result in:

- Non-reimbursement of expenses and/or chargebacks to the employee for expenses that are not compliant with the policy
- Cancellation of the Company credit card
- Treatment of expense reimbursement and advances as taxable income to the employee
- Coaching, which may result in employment separation (including immediate termination in the event of material, flagrant violations)

Light & Wonder reserves the right to change or modify this policy at any time. Should any provision of this policy be or become unlawful by virtue of an applicable local, state or federal law, such provision shall be considered null and void to the extent necessary to render the remaining portion of this policy lawful.

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Document Owner: Robb Northrup, SVP Finance Shared Services

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Summary of Changes: Updated policy to include modifications to airfare class, lodging rate cap, car service parameters, travel meal allowance, and work meal parameters.