



Accounting, Financial and Business Complaints and Concerns

Owner: Compliance Department

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1. Purpose and Scope

Light & Wonder, Inc. (Light & Wonder or L&W) conducts business in the highly regulated gaming industries. We recognize that the success of our business is directly dependent on the degree to which we maintain the public's trust (including the trust of our stockholders, customers, business partners, and employees) in the products and services we offer and in the accounting and public reporting practices we employ.

No aspect of our business is more important than ensuring compliance with all applicable laws and regulations and conducting our business operations consistent with the highest ethical standards. It is equally critical that, in the event situations arise involving possible violations of law or business ethics, the Company learns of the issues and takes appropriate remedial action to prevent further similar situations.

2. Scope

This policy applies globally to all employees and members of the Board of Directors of Light & Wonder Inc. ("Board of Directors"), as well as its direct and indirect subsidiaries (collectively "L&W"). The term "employee" used throughout this policy includes members of the Board of Directors.

3. Requirements

It is therefore the policy of L&W that all employees must perform their duties and responsibilities in accordance with all applicable laws and regulations in the jurisdictions where we conduct business, and in accordance with the ethical standards set forth in the L&W Code of Business Conduct.



It is also the policy of L&W to welcome concerns from any person (including employees, officers, directors, consultants, contractors, customers, vendors, competitors, and persons with no connection to L&W) who may have information suggesting a possible violation of law or unethical business practice. We welcome concerns by:

- i. Encouraging people to make good faith reports to the Company when they have information of conduct that is questionable, fraudulent or illegal in nature that are, or that you believe in good faith may be, in violation of law, the guidelines set forth in the Code of Business Conduct, or other Company policy;
- ii. Providing a set of alternative and effective means for people to make such reports in a non-threatening manner;
- iii. Conducting prompt investigations into complaints and, where appropriate, taking prompt remedial action to prevent the recurrence of business improprieties;
- iv. Prohibiting retaliation against person who in good faith make reports of improper conduct or who cooperate in Company investigations;
- v. Taking disciplinary action, up to the possible termination of employment, against employees who do retaliate;
- vi. Presenting regular management reports to the Audit Committee of the Board of Directors regarding complaints received and actions taken; and
- vii. Periodically auditing the complaint process and tools to identify and implement continued improvements.

4. Compliance

Light & Wonder has established procedures for reporting concerns of improper business conduct. Those procedures are set forth in the Light & Wonder Code of Business Conduct, which is made available to all interested persons and the general public by publication on the Light & Wonder website. Employees and agents may call the EthicsPoint Hotline (888-475-9507) or the Chief Compliance Officer. In addition, a report may be filed by logging on to <https://LnW.ethicspoint.com> and following the instructions to make a report.

Persons may report concerns anonymously and confidentially. However, the Audit Committee encourages you to supply contact information with your submission to facilitate follow-up, clarification, and assistance with any investigation, if necessary.

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 State or local law, such provision shall be considered null and void to the extent necessary to render the remaining portion of this policy lawful.



5. Revision History

The following table describes the modifications to the most recent version of this document. The modifications to the previous versions can be seen in the respective document stored in the archived repository. The author is to describe the modifications as clearly as possible.

Version	Date	Modifications	Changed by:
1.0	02/26/2004	First approved document	Compliance Department
2.0	03/16/2016	Hotline number and EthicsPoint website updated	Compliance Department
3.0	12/07/2020	Formatted to new policy template	Regulatory Compliance
4.0	06/06/2022	Updated for Rebranding to Light & Wonder	Regulatory Compliance