

CAESARS ENTERTAINMENT, INC.

AMENDED AND RESTATED
GAMING COMPLIANCE PLAN

Approval by the Mississippi Gaming Commission: February 4, 2021

Approval by the Nevada Gaming Control Board: December 28, 2020

Approval by the New Jersey Division of Gaming Enforcement: January 8, 2021

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1. INTRODUCTION

CAESARS ENTERTAINMENT, INC., (the “Company”), has established a Compliance Committee to oversee procedures to enhance the likelihood that no activities of the Company or any Affiliate will impugn the reputation and integrity of the Company in any of the jurisdictions in which the Company maintains gaming or lottery operations or of the gaming industry in general. The Company is required by various gaming regulatory authorities to maintain the Compliance Plan (the “Plan”) for the purpose of monitoring activities relating to the Company’s continuing qualifications under the provisions of applicable gaming laws and regulations. In addition to satisfying these requirements, the Company believes the Compliance Committee is an important tool to assist the Company in implementing its strict policy that its business be conducted with honesty and integrity, and in accordance with high moral, legal, and ethical standards. The Plan is not intended to supplant the requirements of any jurisdiction in which the Company operates. Accordingly, if a jurisdiction requires more stringent thresholds or review requirements than called for by this Plan, the Company shall comply with the compliance obligations established by such jurisdictions.

The Plan is hereby amended and restated to incorporate requirements relevant to the Company’s merger with Caesars Entertainment Corporation including revisions to incorporate relevant provisions of New Jersey Administrative Code Section 13:69C-8.8 .. Capitalized terms used herein shall have the meanings set forth in Section 3.

2. PURPOSE

- 2.1 The Compliance Committee and the Plan are hereby created for the purposes of:
- a. ensuring compliance with all laws applicable to the business operations of the Company in all jurisdictions in which the Company operates;
 - b. performing probity review background investigations with respect to employees, directors, vendors and others providing services to the Company;
 - c. performing probity review background investigations with respect to proposed transactions and associations;
 - d. advising the Company’s Board of Directors and Management, as necessary, of any gaming law compliance problems or situations that may adversely affect the objectives of gaming control in Mississippi, Nevada, New Jersey, or other jurisdictions; and
 - e. assuring the maintenance by the Company and its Affiliates of proper records and reports for the purpose of keeping the Mississippi Commission, the Nevada Board, the Nevada Commission, the New Jersey Division of Gaming Enforcement, and other Gaming Authorities advised of the Company’s compliance efforts within their respective jurisdictions.

- 2.2 The Compliance Committee will exercise its best efforts to identify and evaluate situations arising in the course of the business of the Company that may have a negative effect upon the objectives of gaming control. Generally speaking, a situation adversely affects the objectives of gaming control if it has an adverse effect on the public faith in the ability of any appropriate gaming regulatory system to ensure that licensed gaming is conducted honestly and competitively, and that gaming is kept free from criminal and corruptive elements.

3. DEFINITIONS

The terms used in the Plan shall have the following meanings:

- 3.1 “Affiliate” means Caesars Entertainment, Inc., and its direct and indirect subsidiaries and any entity that is owned, operated, managed, or controlled by Caesars Entertainment, Inc. The term does not include independent unrelated Persons or entities that are associated with Caesars Entertainment, Inc. or its Affiliates in a business venture or that are licensed or otherwise found suitable as a controlling shareholder of the Company.
- 3.2 “Board of Directors” means the Board of Directors of Caesars Entertainment, Inc.
- 3.3 “Company” unless the context otherwise requires, means Caesars Entertainment, Inc. and its Affiliates.
- 3.4 “Compliance Committee” or “Committee” means the Compliance Committee of Caesars Entertainment, Inc.
- 3.5 “Compliance Procedures” means a compilation of the guidelines and procedures adopted by the Compliance Committee from time to time that are to be followed when conducting probity review background investigations required pursuant to the Plan and procedures to be applied with regard to recommendations made or actions taken by the Compliance Committee following considerations of matters reviewed pursuant to this Plan.
- 3.6 “Compliance Officer” means the employee of the Company who is designated by the Chief Executive Officer or General Counsel to perform the duties set forth in Section 4 herein.
- 3.7 “Consultant” means a Person engaged by the Company or any Affiliate to furnish consulting or related services, which services are reasonably expected to further the Gaming Activities and/or gaming business of the Company for total compensation that exceeds \$100,000 per year and Persons providing consulting or related services to the Company relating to non-gaming matters for compensation of \$250,000 or more per year.
- 3.8 “Director” means a member of the Board of Directors of the Company or any Affiliate of the Company.
- 3.9 “Executive Officer” means any officer of the Company and of each Affiliate who is elected as such by the members of its respective Board of Directors or the equivalent thereof.

- 3.10 “Finance Officer” means the Chief Financial Officer or the Vice President of Finance or Director of Finance, as applicable, of the Company and of each Affiliate.
- 3.11 “Foreign Gaming” means the conduct of Gaming Activities in a jurisdiction other than Nevada that is subject to the provisions of NRS 463.680 to 463.720, or the conduct of Gaming Activities in any jurisdiction that is subject to review by any other Gaming Authority pursuant to a similar statute or regulation.
- 3.12 “Gaming Activities” means those activities governed by the gaming, lottery, sports betting or horse racing laws of any jurisdiction in which the Company is engaged in such business activities.
- 3.13 “Gaming Affiliate” means any Affiliate that owns or operates, in whole or in part, all or any part of the business which derives any of its revenues from legalized gaming including legalized lottery operations.
- 3.14 “Gaming Authority” or “Gaming Authorities” means any one or more of the regulators or governmental authorities having jurisdiction over the Gaming Activities of the Company and its Gaming Affiliates including, but not limited to, the Nevada Board, the Nevada Commission, the Mississippi Commission, the New Jersey Division, and the New Jersey Commission.
- 3.15 “Gaming Device” means any video lottery device or any equipment, contrivance, component or machine used in connection with any gambling game or video lottery device that affects the result of a wager by determining win or loss, or which the manufacture or distribution thereof is otherwise subject to regulatory control by the gaming laws of any jurisdiction in which the Company is engaged in Gaming Activities. For purposes of clarity, the term includes devices subject to Miss. Code Ann. Section 75-76-5(m) or Nevada Revised Statutes Section 463.0155, or any successor statutes.
- 3.16 “General Counsel” means the Company’s Chief Legal Counsel as appointed by the Board of Directors.
- 3.17 “Independent Agent” means an independent agent as defined in NRS Section 463.0164, or under the provisions of any similar statute, regulation, rule or ordinance of any other applicable Gaming Authority. For the purposes of the Plan, the term shall also include any person that would be considered as a Junket Representative pursuant to the provisions of Mississippi Gaming Regulation III. G Section 1(c) in Mississippi or in any other jurisdiction where the person or entity would meet the criteria of being an Independent Agent in Nevada or a Junket Representative in Mississippi.
- 3.18 “Key Gaming Employee” means any Person who receives a base salary of \$150,000 per year or more from any of the Company’s Gaming Affiliates. In addition, (i) in Mississippi the term has the meaning set forth in Mississippi Gaming Commission Rule 1.3 for individuals required to obtain a Finding of Suitability; and (ii) in Nevada the term means any person who would be classified as a “Qualifying Employee” for purposes of inclusion in a Key Employee Report filed pursuant to Nevada Gaming Commission Reg. 3.100 and (iii) in New Jersey the term has the meaning set forth in N.J.S.A 5:12-9 and one who is required to be licensed as a Casino Key Employee in accordance with the requirements set forth in N.J.S.A 5:12-89.

- 3.19 “Lobbyist” means any governmental affairs or governmental relations specialist who is engaged by or proposed to be engaged by the Company or one of its Affiliates to provide governmental representation or related advisory services and who is required to register with any governmental authority in order to carry out governmental representation or lobbying activities. Notwithstanding the foregoing, the term “Lobbyist” shall not include any Person who is a full-time employee of the Company or any of its Affiliates.
- 3.20 “Management” means the Executive Officers, Finance Officers, and other senior managerial employees of the Company including, specifically, the Company’s Gaming Affiliates.
- 3.21 “Material Financing” means loans made to or a financing by the Company or one of its Affiliates that exceeds the sum \$100 Million. Notwithstanding the foregoing, the term does not include any of the following: (i) a registration of securities under federal securities law; (ii) the sale of non-registered securities pursuant to SEC Rule 144A or commercial paper to or through registered broker-dealers; (iii) a banking or other licensed or regulatory institution; and (iv) financings that have been approved by a Gaming Authority.;
- 3.22 “Material Foreign Gaming Agreement” means (a) a management agreement, franchise agreement or similar arrangement which involves the management of a Foreign Gaming operation, (b) a lease relating to a Foreign Gaming operation, or (c) a joint venture, partnership or similar business association or combination involving participation in a Foreign Gaming operation.
- 3.23 “Material Lease” means any lease or right of occupancy of any real property of the Company with annual aggregate payments in excess of \$1 Million or any lease determined by the Compliance Officer or any member of the Committee as appropriate for compliance review.
- 3.24 “Material Litigation” means litigation against the Company that must be disclosed pursuant to applicable rules of the SEC or for which the reserve established by the Company exceeds \$1 Million. Lawsuits involving personal injury, employment matters or worker’s compensation matters are specifically excluded from this term unless the resolution of the dispute is material to the Company or, with respect to employment-related actions, involves actions by or involving a Director, a member of Management, or any Person licensed or found suitable by a Gaming Authority in connection with his, her, or its relationship to the Company.
- 3.25 “Material Management Agreement” means any management agreement, franchise agreement or similar arrangement that involves the management of any gaming operation with annual aggregate payments in excess of \$25 Million.
- 3.26 “Material Transaction” means (a) any joint venture, partnership or similar business association or combination involving a continuing relationship over one year and involving annual aggregate payments in excess of \$20 Million with a Person that is not an Affiliate; or (b) any transaction by the Company with a Person involving acquisition of assets or equity interests by the Company involving the expenditure of funds by the Company in excess of \$10 Million and a continuing relationship (not including transitional services arrangements in connection with such acquisition) with a Person that is not an Affiliate.

- 3.27 “Mississippi Commission” means the Mississippi Gaming Commission.
- 3.28 “Nevada Board” means the Nevada Gaming Control Board.
- 3.29 “Nevada Commission” means the Nevada Gaming Commission.
- 3.30 “New Jersey Commission” means the New Jersey Casino Control Commission.
- 3.31 “New Jersey Division” means the New Jersey Division of Gaming Enforcement.
- 3.32 “Person” means any association, corporation, firm, partnership, limited liability company, joint venture, trust or other form of business association or entity, as well as a natural person.
- 3.33 “Plan” means the Caesars Entertainment, Inc. Gaming Compliance Plan, as the same may be amended from time to time.
- 3.34 “SEC” means the Securities and Exchange Commission.
- 3.35 “Vendor” means a Person who provides goods or services to the Company or an Affiliate for which the Person receives or is entitled to receive payments during any fiscal year of greater than \$1 Million.
- 3.36 “Unsuitable Person” means a Person who:
- a. has been determined by a Gaming Authority to be unsuitable to be associated with the Company or whose unsuitability has been reported to the Company by a Gaming Authority;
 - b. has been denied a license to engage in or be associated with a Gaming Activity or had such a license or related approval revoked by a Gaming Authority;
 - c. is included in an exclusion list in any jurisdiction in which the Company is engaged in Gaming Activities;
 - d. because of past or continuing activities, associations, felony charges or convictions, inappropriate business practices or poor reputation, may bring discredit to the Company or the gaming industry; or
 - e. has been determined to be unsuitable by the Committee in its sole and absolute discretion.
- 3.37 “Unsuitable Situation” means any event or circumstance that may bring discredit to the Company or the gaming industry including, but not limited to circumstances involving (i) an association with an Unsuitable Person, (ii) a violation of statutes or regulations enforced by a Gaming Authority, (iii) any material noncompliance with the provisions of this Plan, or (iv) any conduct or action undertaken by the Company, by a Director, by any Executive Officer or other member of Management, or by any Person licensed or found suitable by a Gaming Authority in connection with his, her, or its relationship to the Company that results in or could, in the opinion of the Committee, result in a formal allegation of wrongdoing by a Gaming Authority against the Person or the Company.

4. THE COMPLIANCE OFFICER

4.1 Appointment and Approval of the Compliance Officer.

- (a) The Compliance Officer shall be subject to the receipt of prior administrative approvals by the Executive Director of the Mississippi Commission and the Chair of the Nevada Board, and to the receipt of such other approvals, registrations, and consents from other Gaming Authorities as may be required. The Compliance Officer shall be knowledgeable of gaming requirements generally expected of persons and entities engaged in lawful gaming activities.
- (b) Notwithstanding any provision in Section 4.1 of the Compliance Plan to the contrary, consistent with N.J.A.C. 13:69C-8.8(e), the New Jersey casino licensee or holding company, as applicable, shall designate an individual to serve as a Compliance Officer. The Compliance Officer shall be an individual who has been qualified by the New Jersey Commission under the New Jersey Casino Control Act.

4.2 Resignation by or Termination of the Services of the Compliance Officer. The resignation by or termination of the services of the Compliance Officer by the Company shall be reported to the Chair of the Nevada Board, the New Jersey Division, and the Executive Director of the Mississippi Commission within ten (10) days after the effective date of such action and to all other Gaming Authorities as may be required by such authorities.

4.3 Duties and Responsibilities of the Compliance Officer. In addition to the duties and responsibilities of the Compliance Officer set forth elsewhere in this Plan or in the Compliance Procedures as adopted from time to time by the Committee, the Compliance Officer is the primary resource for the Committee, and is responsible for coordinating the activities of the Committee and providing the Committee with all necessary documentation and information that is required to enable the Committee to perform its duties. The Compliance Officer must also take appropriate steps to adequately inform the Committee, the Company's Executive Officers, and other appropriate Company and Affiliate personnel of the requirements of this Plan, and to notify them of significant events arising under the provisions of the Plan as necessary and appropriate. In addition to the foregoing, the Compliance Officer shall report to the Compliance Committee any relevant information coming to his or her attention that, in the Compliance Officer's judgment, warrants review or action by the Committee.

4.4 Property-based Compliance Personnel. Property-based compliance personnel will work with and be responsible to the Compliance Officer in addition to their on-property compliance and reporting obligations to Management. Property-based compliance personnel and Finance Officers shall be responsible for the gathering of such information as necessary under the terms of the Plan for the property, and the conduct of routine property-based meetings relating to compliance matters with Management of each of the Company's gaming properties. On-property meetings regarding compliance matters shall address matters involving the property under the terms of the Plan and other matters that may be requested to be addressed by the Compliance Officer or by the Committee. Matters addressed in property compliance meetings shall be reported to the Compliance Officer. Notes or minutes prepared with respect to Property-based Compliance meetings shall be submitted

to the New Jersey Division in accordance with the requirements set forth in section 6.3 (b) of this Plan

5. COMPOSITION OF THE COMPLIANCE COMMITTEE

- 5.1 The Compliance Committee shall be composed of no less than three nor more than six individuals who by their familiarity with law enforcement, regulated businesses, ethics, or gaming compliance are sensitive to the concerns of Gaming Authorities and capable of determining the existence or likelihood of an Unsuitable Situation. One or more of the members of the Committee may be an Executive Officer of the Company provided that at least two or more of the members of the Compliance Committee are independent of the Company. One of the members must be a person who is knowledgeable of the Nevada gaming regulatory process as specifically required by Nevada Gaming Commission Regulation 5.045 and who is conversant in gaming law generally; or alternatively, the Committee may retain the services of outside legal counsel with such experience and who is available to the Committee on an as-needed basis. Similarly, one of the persons serving on the Committee must have knowledge of the Mississippi Gaming Control Act and the regulations promulgated thereunder or, alternatively, the Committee may retain the services of outside legal counsel with such experience and who is available to the Committee on an as-needed basis. For the purposes of this Section 5 of the Plan, an independent member of the Compliance Committee is one who would meet the independence requirements that would be applied to persons serving as a Director of the Company pursuant to NASDAQ listing requirements. Persons designated as Members of the Committee shall be subject to receipt of such approvals, registrations, and consents from Gaming Authorities as may be required.

Notwithstanding any provision in Section 5.1 of the Compliance Plan to the contrary, consistent with N.J.A.C. 13:69C-8.8(f), the New Jersey casino licensee or the Company, as applicable, shall establish a Compliance Committee consisting of at least three members, each qualified by the New Jersey Commission under the Act. At least one member thereof shall not hold any employee, officer, executive or operational position with the casino licensee, its holding companies or affiliates, and one or more members of the committee shall be familiar with the New Jersey gaming regulatory process. The requirement that one or more members of the committee be familiar with the New Jersey gaming regulatory process may not be satisfied through the engagement of outside legal counsel.

- 5.2 The Board of Directors may select at least one or more of its independent members to serve on the Compliance Committee and shall make all other appointments to the Committee subject to any required approvals of Gaming Authorities. Subject to approval by appropriate Gaming Authorities, the Compliance Officer may also serve as a member of the Compliance Committee but may not serve as Chair of the Committee. The Board of Directors may, from time to time or as it deems necessary, appoint non-voting ex officio members to the Committee, provided such persons are knowledgeable of gaming requirements and the concerns of Gaming Authorities.

- 5.3 The Compliance Officer shall report any appointments or resignations of Committee members to the Nevada Board, the New Jersey Division, and to the Mississippi Commission in writing within ten (10) days of the appointment or resignation, and to any other Gaming Authority that requests or requires such notification. All appointments and resignations of Committee members shall be recorded in the minutes of the Company's Board.
- 5.4 The Board of Directors shall select the Chair for the Compliance Committee and may appropriate compensation for persons serving as Compliance Committee members. The Company shall pay or otherwise reimburse reasonable expenses incurred by Compliance Committee members in connection with the performance of their duties to the Compliance Committee.

6. MEETINGS, QUORUM, MINUTES AND RECORDS

- 6.1 Quarterly and Special Meetings. The Compliance Committee shall meet at least quarterly to review the information that has been gathered through reports, investigations or otherwise as required by this Plan. As required by the circumstances, a special meeting may be called by any member and shall be called at the request of the Company. The Compliance Committee may retire to executive session at any quarterly or special meeting to consider matters arising pursuant to the Plan. Meetings may be conducted in person, by telephonic conference, or by videoconference.
- 6.2 Quorum. A majority of the members of the Compliance Committee shall constitute a quorum provided that at least one independent member is present and participates in the meeting. All actions by the Compliance Committee require a majority vote of the members present.
- 6.3 Minutes. The Compliance Officer or his or her designee shall be the recording secretary of the Compliance Committee and shall be responsible for supervising and coordinating all activities on behalf of the Compliance Committee in preparing all minutes and exhibits. The Compliance Officer or his or her designee shall keep minutes in sufficient detail to support well-reasoned decisions by the Compliance Committee. In those matters in which the Compliance Committee makes no recommendation, the minutes shall reflect the reasons why no recommendation was deemed appropriate.
- (a) All ratified minutes and supporting material reviewed by the Compliance Committee will be provided to the Nevada Board and the Mississippi Commission as soon as reasonably practicable after approval thereof, and to any other Gaming Authority that shall request or require a copy of such minutes.
- (b) Notwithstanding any provision to the contrary, consistent with N.J.A.C. 13:69C-8.1, the New Jersey casino licensee or the Company shall file, with the New Jersey Division at its address set forth in N.J.A.C. 13:69-3.5(a), copies of the minutes of all meetings of its board of directors or equivalent governing authority, as applicable, and of all committee meetings including, without limitation, the audit committee, within 45 days of the meeting regardless of their formal adoption and in the instance of a casino license applicant, with a copy to the Commission at its address set forth in N.J.A.C. 13:69-3.5(a). Upon formal adoption of previously-submitted board and committee minutes, a copy of such final minutes shall be filed with the Division at its address set forth in N.J.A.C. 13:69-3.5(a) and, if the final

minutes relate to a casino license applicant, with a copy to the New Jersey Commission at its address set forth in N.J.A.C. 13:69-3.5(a).

(c) Notwithstanding any provision to the contrary, consistent with N.J.A.C. 13:69C-8.8(f)(3), the written agenda for each meeting of the Compliance Committee shall be promptly filed with the New Jersey Division, and the minutes for each such meeting, whether or not ratified or adopted, shall be filed with the New Jersey Division in accordance with N.J.A.C. 13:69C-8.1.

- 6.4 Records. The Compliance Officer shall maintain all documents, files, and other records required by the Compliance Committee for a period of five years. Reports to the Compliance Committee by the Compliance Officer or by any property compliance officers shall be marked “**Confidential**” and shall be maintained at the direction of the Compliance Officer on a confidential basis. Non-privileged information shall not be disclosed except to: (i) members of the Committee, (ii) Directors of the Company, the General Counsel, and members of Management having a need to know; (iii) agents and employees of the Gaming Authorities requesting such information; and (iv) as may be required by law or order of a court of competent jurisdiction.

7. GENERAL OPERATION OF THE PLAN

- 7.1 Responsibility for day-to-day administration of the Plan rests with the Compliance Officer. In addition to his or her duties for the Committee, the Compliance Officer shall also report to the General Counsel or other Executive Officers of the Company as the Board may direct. The Company will make available to the Compliance Officer and the Compliance Committee the resources of the Company and appropriate outside resources to enable the Compliance Officer and the Compliance Committee to administer the Plan.
- 7.2 The Compliance Officer, in conjunction with the appropriate in-house or outside legal counsel, will serve as a liaison between the Compliance Committee and the Gaming Authorities. Pursuant to the provisions of N.J.A.C. 13:69C-8.8(e) (2), the Compliance Officer shall have no functions which are incompatible with his or her duties and responsibilities as a compliance officer as set forth in the referenced subchapter. Such incompatible functions shall include, without limitation, market development activities.
- 7.3 The Company’s Executive Officers, with the assistance of the Compliance Committee, shall devise a system of reporting by the Company and its representatives in order for the Compliance Officer to be notified of matters subject to review or to be reported pursuant to Section 8 of the Plan. The responsibility for providing relevant information to the Compliance Officer rests with the Company, its Affiliates and their Executive Officers, Key Gaming Employees, Finance Officers and in-house counsel.
- 7.4 The Compliance Committee, with the assistance of the Compliance Officer, shall develop and adopt Compliance Procedures that shall be distributed by the Compliance Officer to the Company’s Executive Officers, Key Gaming Employees, Finance Officers and in-house counsel, and such other Persons as the Compliance Committee may direct. Through the procedures set forth in the Compliance Procedures and appropriate training, relevant employees of the Company shall be advised of their obligations to notify the Compliance Officer or Management, if appropriate, of matters subject to review under the Plan.

Employees of the Company or any of its Affiliates who report violations or suspected violations of any gaming law, regulation, or of any condition or limitation placed on any gaming approval issued to the Company or to any of its Affiliates will not be subject to retaliation of any kind.

- 7.5 The Compliance Officer or others authorized by the Compliance Committee to assist in the conduct of compliance reviews and investigations shall conduct appropriate probity review background investigations pursuant to this Plan. Probity reviews of Persons or businesses subject to background investigations pursuant to the terms of this Plan shall be periodically renewed according to procedures developed by the Compliance Committee. If the Compliance Officer objects to a relationship or transaction or indicates caution in pursuing such relationship or transaction and any Executive Officer of the Company requests the Compliance Committee to review such action, the Compliance Officer shall provide a summary of the relevant probity review background information to the members of the Compliance Committee for their review and recommendations pursuant to the relevant sections of this Plan.
- 7.6 When reviewing any matter brought to it for review and recommendation pursuant to relevant sections of this Plan, the Compliance Committee will consider the information provided to it by the Compliance Officer or any representative designated by the Company and may seek such additional information as it deems necessary. The Compliance Committee may also seek the advice and counsel of the Company's Audit Committee, the Company's Internal Auditor, the Company's in-house or outside legal counsel, and other appropriate Persons. The Compliance Committee may recommend steps to ameliorate any concerns that it may have regarding a transaction or a relationship and may qualify any decision not to object to a transaction or relationship based upon the Company's compliance with the recommendations made by the Compliance Committee.
- 7.7 The Company shall not pursue or continue a transaction or a relationship with a Vendor, Key Gaming Employee, Independent Agent, Lobbyist, or other Person serving as or proposed to be engaged as any of the foregoing or proposed to be engaged as an Executive Officer if objected to by the Compliance Officer, or for which caution has been indicated, unless:
- a. The Compliance Committee has reviewed a summary of the probity review background investigation or such other information as it deems relevant and the Committee does not object to the Company pursuing or continuing the transaction or relationship; or
 - b. In the case in which the Compliance Committee has objections to the Company pursuing or continuing the transaction or a relationship or has indicated caution in pursuing or continuing the transaction or relationship, the Company's Chief Executive Officer or President, with the concurrence of the General Counsel, may authorize the pursuit or continuation of the transaction or relationship provided they have reviewed the probity review information relevant to the matter and any other information considered by the Compliance Committee when making its recommendation on the matter. In the event such an action is taken by the Company's Chief Executive Officer or President, such action shall be noted in the minutes of the Compliance Committee.

- 7.8 The Company shall not pursue a Material Transaction, Material Management Agreement, Material Lease, or Material Foreign Gaming Agreement objected to by the Compliance Officer, or for which caution has been indicated, unless:
- a. The Compliance Committee has reviewed a summary of the probity review investigation (or such other information as it deems relevant) and has not objected to the Company entering into the transaction; or
 - b. In a case in which the Compliance Committee has entered an objection to the transaction, the Board of Directors may nevertheless approve the transaction if requested to do so by the Company's Chief Executive Officer, President, or General Counsel and such action is noted in the records of the Board of Directors. In the event such action is taken by the Board of Directors, such action shall be noted in the minutes of the Compliance Committee.
- 7.9 Documentation of investigations and all investigation files will be available for inspection, review, examination and copy by Committee members, by Board members, by Executive Officers, and by authorized representatives of Gaming Authorities.
- 7.10 Unless the Compliance Officer or any member of the Compliance Committee requests otherwise, the Compliance Committee may rely on a cursory review of the suitability of Persons providing the following services or goods to the Company or any of its Affiliates:
- a. Utility providers that provide any of the following services:
 - (i) Water;
 - (ii) Sewerage;
 - (iii) Electricity; and
 - (iv) Natural gas
 - b. Insurance companies providing health insurance to the Company or its affiliates and their employees.
 - c. Employee benefit and retirement plans relating to the Company or any of its affiliates including incorporated 401K plans and employee stock purchase programs.
 - d. State, federal, and municipal operated agencies and authorities.
 - e. Manufacturers and suppliers of liquor, wine and beer licensed by a State Government.
 - f. State and federally chartered banks or savings and loan associations.
 - g. Providers of professional services including accountants, attorneys, doctors, engineers and architects, design professionals when acting in their respective professional capacities and are in good standing with their licensing authorities.
 - h. Telecommunication service providers.

- i. Major shipping services.
- j. Professional entertainers, sports figures, and other celebrities engaged to appear at licensee-sponsored special entertainment or promotional events.
- k. Persons or businesses licensed or otherwise found suitable by a Gaming Authority or who have previously been reviewed and determined by the Committee to be acceptable as a vendor to the Company or any of its Affiliates.
- l. Vendors of services to the Company that are not directly involved in the operation of gambling games, gaming devices or video devices and that are also publicly traded companies listed on the New York Stock Exchange, NASDAQ, the Australian Securities Exchange, the Tokyo Stock Exchange, or the London Stock Exchange, or a controlled affiliate of such a publicly traded company.

7.11 The Compliance Committee is not intended to displace the Board or the Company's Executive Officers with decision-making authority but is intended to serve as an advisory body to better ensure that the Company's goals of avoiding Unsuitable Situations and relationships with Unsuitable Persons remain satisfied.

8. AREAS OF REVIEW

The Compliance Officer shall report to the Compliance Committee any relevant information coming to the attention of the Compliance Officer concerning any matters subject to review or that are required to be reported under the Plan. The following matters (to the extent applicable) shall be included in the Compliance Officer's reports and shall be reviewed by the Compliance Committee:

- 8.1 Purchases, Sales and Leases of Gaming Devices. The Compliance Officer shall verify that all sales, purchases, leases and other dispositions of gaming devices are with distributors and vendors that are approved, licensed or exempted by appropriate Gaming Authorities or are otherwise made in compliance with any applicable gaming laws or regulations. The Company shall maintain records of all purchases, sales and leases of Gaming Devices by the Company. The records will be maintained at the property where the Gaming Devices are located and should include the following information:
- a. The name and address of the seller, purchaser, or lessor;
 - b. A description of Gaming Devices, including serial number of each;
 - c. Identity of the jurisdiction into which the Gaming Devices are to be shipped;
 - d. Identification of any broker or finder and the compensation provided;
 - e. Verification that the seller, purchaser, or lessor holds a valid gaming license or gaming distributor's license; and
 - f. Verification that the jurisdiction into which the Gaming Devices are to be delivered or shipped permits importation of the Gaming Devices.

Any non-compliance with the foregoing matters should be included in the Compliance Officer's report to the Committee and should include the Affiliate's position as to corrective action taken to prevent or reduce the occurrence of future violations.

8.2 Material Litigation.

- a. The General Counsel for the Company or his designee shall assemble and provide to the Compliance Committee a quarterly written report of Material Litigation against the Company. The report shall include a general description of the complaint, the parties, the date instituted, the court or agency in which the proceedings are pending, a brief description of the factual basis alleged to underlie the proceedings, the relief sought, the Company's response, and current status.
- b. Semi-Annual Reports to the New Jersey Division of Material Litigation: In accordance with N.J.A.C 13:69C-8.8 (e)(3)(i), the Compliance Officer shall provide the New Jersey Division, at least semi-annually on or before January 1st and July 1st of each year, a Material Litigation Report concerning all outstanding material litigation involving the New Jersey casino licensee and its holding companies or any executive employee thereof. Notwithstanding the definition of "Material Litigation" as set forth in this Compliance Plan, Material Litigation shall also include any claims, litigation or regulatory agency investigations or notices of violation that may reflect on a licensee's good character, honesty or integrity or otherwise impact its suitability for continued licensure under the New Jersey Casino Control Act. Such reportable matters include, but are not limited to regulatory actions or litigation involving (i) Gaming Regulatory Agencies; (ii) US Department of Justice with respect to violations of federal statutes, (iii) Securities and Exchange Commission with respect to violations of the Securities Act of 1933 or the Securities Exchange Act of 1934, (iv) Federal Trade Commission with respect to anti-trust violations; (v) Financial Crimes Enforcement Network with respect to violations of regulations governing the filing of currency transaction reports or suspicious activity reports; (vi) allegations against a company executive or which involve a pattern indicating a potential systemic problem relating to company management; (vi) claims of sexual harassment involving New Jersey casino key employee licensees; and (vii) allegations of non-cooperation with a regulatory agency and/or matters involving regulatory agencies which may result in substantial press coverage.

8.3 Material Financings. The Committee shall review any proposed or new Material Financings. The Compliance Officer's report shall include the following information:

- a. Company or Affiliate initiating the Material Financing transaction;
- b. Sources of funds;

- c. Name and address of lead or agent banks or underwriter (*e.g.*, administrative agents, syndication agents, joint lead arrangers and joint book managers) to the Material Financing;
- d. Disclosure of any material relationship between the Company, its Executive Officers and directors and any third parties to the Material Financing;
- e. Description of the transaction (*i.e.*, transaction date, transaction amount, purpose, interest rate, payment amount and frequency, fair market value of property); and
- f. Disclosure of any middleman, finder, broker or other Persons to receive compensation in connection with the securing, arranging, negotiating or otherwise dealing with the proposed Material Financing.

8.4 Material Transactions, Material Management Agreements, and Material Foreign Gaming Agreements. The Committee shall review any proposed or new Material Transactions, Material Management Agreements, and Material Foreign Gaming Agreements. The Report shall include the following information:

- a. Company or Affiliate initiating the Material Transaction, Material Management Agreement, or Material Foreign Gaming Agreement, as applicable;
- b. Name, address and legal form of other party to the transaction;
- c. Type and Description of Transaction;
- d. Disclosure of any material relationship between the Company, its Executive Officers and directors and any third parties to the Material Transaction, Material Management Agreement, or Material Foreign Gaming Agreement; and
- e. Disclosure of any middleman, finder, broker or other Person to receive compensation in connection with the securing, arranging, negotiating or otherwise dealing with the proposed transaction.

8.5 Material Leases. Each Finance Officer shall provide a quarterly written report to the Compliance Officer concerning any Material Leases entered into during the quarter. Each report shall contain the following information:

- a. The name and address and legal form of the lessee;
- b. A reasonably-detailed description of the Lease; and
- c. Identification of any Persons involved in the transaction, including any brokers or finders.

Material Leases proposed to be entered or renewed after the effective date of this Plan shall be subject to review by the Compliance Committee.

8.6 Vendors. Subject to the provisions of Section 7.10 preceding, the Committee shall review non-exempt Vendors to the Company. The reports prepared with respect to such reviews shall contain the following information:

- a. The identity of the Vendor and a description of the goods or services provided to the Company, including a description of the sums paid to or agreed to be paid to the Vendor for such goods or services;
 - b. Information as to the Vendor's professional or business background and reputation, including a report as to its standing with any licensing authority having jurisdiction over it; and
 - c. A description of the principals and/or owners of the business, and of any problems in their background that may cause concern to the Compliance Officer or to members of the Committee.
- 8.7 Key Gaming Employees, Executives, Consultants, and Independent Agents. Persons proposed to serve as or to be promoted to a position as a Key Gaming Employee, Executive Officer of the Company, Consultant or Independent Agent shall be subject to due diligence reviews as set forth in the Compliance Procedures as adopted by the Compliance Committee.
- 8.8 Lobbyists. The Committee shall review any Person engaged or proposed to be engaged as a Lobbyist who has not been previously reviewed and found to not be objectionable by the Compliance Officer or by the Committee.
- 8.9 Political Contributions. The Company's Chief Executive Officer, President, Finance Officers or General Counsel shall provide a quarterly report to the Compliance Officer for review by the Compliance Committee summarizing all political contributions made by the Company in the prior quarter and include a report of any actual or claimed violations of any federal or state campaign finance or election laws during such time period.
- 8.10 Acts of Wrongdoing and Other Regulatory Matters. The Compliance Committee shall review any formal allegations, administrative actions, or formal criminal charges involving the Company or any of its Executive Officers or other members of Management, or any Key Gaming Employee relating to any of the following: (i) any law or regulation related to gaming from any Gaming Authority involving a potential fine or disciplinary action; (ii) any non-gaming law or regulation involving a potential fine or civil penalty of \$25,000 or more; (iii) any crime that would constitute a felony under Nevada or federal law or (iv) any conduct that is violative of any of the Company's policies relating to personal conduct and that results in or could reasonably result in a formal allegation of wrongdoing by a Gaming Authority.

Until the resolution of any claimed act of wrongdoing is concluded, the Compliance Officer shall keep the Committee informed of the following and shall keep such items posted to the quarterly compliance report delivered to the Committee and specifically listed on the Committee's quarterly compliance meeting agendas:

- a. The factual and legal basis for such action;
- b. The case or reference number;
- c. The identity of the regulatory authority;

- d. The involved Person's position regarding the matter, including any corrective action taken to prevent or reduce the occurrence of future violations;
 - e. Any potential estimated liability to the Company; and
 - f. The identity of the Person or Persons responsible for resolution of the matter with the appropriate enforcement authority, including any employee of the Company, member of Management, Consultant, or counsel.
- 8.11 Annual Review of Controlling Persons. The Compliance Committee shall periodically review shareholder lists or other appropriate sources of information to identify all persons or groups of persons who control such amounts of the Company's stock as to trigger any SEC reporting obligations or the reporting obligations of any Gaming Authority.
- 8.12 Foreign Gaming Activities.
- a. The Compliance Officer shall conduct a review of jurisdictions in which the Company is engaged in Gaming Activities to determine if required Foreign Gaming filings have been made to the Nevada Board. The Compliance Officer shall report to the Committee with respect to any violations of Foreign Gaming filing requirements with Gaming Authorities and the corrective action taken to prevent or reduce the occurrence of future violations.
 - b. Semi-Annual Reports to the New Jersey Division of Gaming Activities in Certain Jurisdictions: In accordance with N.J.A.C 13:69C-8.8 (e)(3)(i), the Compliance Officer shall provide the New Jersey Division, at least semi-annually on or before January 1st and July 1st of each year, a report concerning any efforts by the Company, its subsidiaries, affiliates or employees in connection with the development of gaming activities in any jurisdiction not having a distinct system which regulates such activity, and the names of all individuals and business entities including, but not limited to, consultants, having any material association or proposed association with such efforts, at least semi-annually on or before January 1st and July 1st of each year.
- 8.13 Regulatory Filings and Special Conditions. The Compliance Officer shall conduct a review on a quarterly basis to determine whether filings required to be made by the Company to Gaming Authorities have been made and that there has been compliance with any active special conditions imposed by any Gaming Authority on any license or approval held by the Company or any of its Gaming Affiliates. The Compliance Officer shall report to the Compliance Committee with respect to any violations of filing requirements with Gaming Authorities and the corrective action taken to prevent or reduce the occurrence of future violations.
- 8.14 Anti-Money Laundering Reviews and SEC Inquiries. The Compliance Officer shall prepare or obtain from the Company's Internal Audit Department quarterly reports for review by the Committee that summarize the results of any external or internal audits pertaining to the Company's anti-money laundering ("AML") programs relating to requirements applicable to the Company under the Title 31 of the United States Code, the provisions of the Bank Secrecy Act, and related provisions of the United States Code of Federal Regulations. In addition, to the

extent permissible under applicable laws, the Compliance Officer shall promptly notify the Chair of the Nevada Board and the Mississippi Commission of (a) any unscheduled information requests, audits, or other non-routine inquiries received by the Company from the Financial Crimes Enforcement Network, Internal Revenue Service, Federal Bureau of Investigation, Department of Justice's Asset Forfeiture and Money Laundering Section, a U.S. Attorney or any other enforcement agency having jurisdiction over compliance with AML requirements applicable to the Company's Gaming Activities, and (b) any non-routine inquiries made to the Company by the Securities and Exchange Commission relating to matters involving actual or possible acts of wrongdoing by the Company or any of its officers, directors, or controlling shareholders.

- 8.15 The Committee shall be advised of and periodically review compliance by the Company with the Company's written policies and procedures prohibiting workplace discrimination or harassment of a person based on a person's race, color, religion sex, sexual orientation, gender identity or expression, age, disability, or national origin including, without limitation, sexual harassment.
- 8.16 The Committee shall be advised of and periodically review matters determined by the Compliance Officer, any Executive Officer of the Company, or by any member of the Committee to be material that arise under the provisions of any of policies adopted by the Board of Directors on behalf of the Company. For the purposes of this section, the term "material" means conduct or circumstances that, in the opinion of the Compliance Officer, Executive Officer, or any member of the Compliance Committee, could constitute an Unsuitable Situation as defined by this Plan. The various departments of the Company shall cooperate and coordinate with the Compliance Officer and the Compliance Committee to identify and report on material issues arising under such Company policies. Board policies included within such reviews are the following:
- a. the Company's Code of Ethics and Business Conduct;
 - b. the Company's Conflicts of Interest Policy;
 - c. the Company's Securities Trading Policy;
 - d. the Company's Anti-Money Laundering Policy and related programs;
 - e. the Company's Anti-Corruption Compliance Policy including matters subject to the provisions of the U.S. Foreign Corrupt Practices Act; and
 - f. The Company's policies and procedures prohibiting workplace discrimination or harassment.
- 8.17 Other Matters. In addition to the foregoing matters, the Compliance Officer shall report to the Compliance Committee any other relevant information coming to the attention of the Compliance Officer that, in the Compliance Officer's judgment, warrants review by the Compliance Committee.
- 8.18 Payments, Provision of Services, Gifts to Public Officials. Notwithstanding any provision in Section 7 and 8 of the Compliance Plan to the contrary and consistent with N.J.A.C. 13:69C-8.8(c)(5), either the Compliance Officer or the Compliance

Committee shall review and approve in advance all payments to, business associations with, or the provision of services, gifts or anything of value to or on behalf of any public official in New Jersey or any jurisdiction in which the Company or its subsidiaries conducts gaming or new development or ballot initiative activities. Approvals of such matters by the Compliance Officer shall be promptly reported to the Compliance Committee. Any such activity that has been approved by the Company's Compliance Officer or by the Compliance Committee shall be reported to the New Jersey Division by special notice and included in the minutes of Compliance Committee meeting when such matter is reviewed by the Compliance Committee.

a. In furtherance of this above, a notice advising all directors, officers, general managers and compliance personnel of the Company and its subsidiaries of this policy shall be disseminated on an annual basis. In addition, quarterly and annual reports completed by compliance personnel shall include the following inquiry: "During the past [quarter/year] has [insert name of applicable entity] made any payments to, entered into business associations with, or provided services, gifts or anything of value to or on behalf of any public official in New Jersey or any jurisdiction in which the Company or its subsidiaries conducts gaming or new development or ballot initiative activities?"

b. For the purposes of this Section 8.18, "Thing of value" shall not include any service or item offered to the general public at the usual rate; complimentaries based on gaming activity; lawful political contributions; plaques, certificates or other ceremonial items; and, other services or items the aggregate value of which does not exceed \$ 1,000 annually.

c. For the purposes of this Section 8.18, "Public official" with respect to New Jersey means any "person" as defined in N.J.S.A. 5:12-102n. N.J.S.A. 5:12-102n defines "person" as State officer or employee subject to financial disclosure by law or executive order and any other State officer or employee with responsibility for matters affecting casino activity; any special State officer or employee with responsibility for matters affecting casino activity; the Governor; any member of the Legislature or full-time member of the Judiciary; any full-time professional employee of the Office of the Governor, or the Legislature; members of the Casino Reinvestment Development Authority; the head of a principal department; the assistant or deputy heads of a principal department, including all assistant and deputy commissioners; the head of any division of a principal department; any member of the governing body, or the municipal judge or the municipal attorney of a municipality wherein a casino is located; any member of or attorney for the planning board or zoning board of adjustment of a municipality wherein a casino is located, or any professional planner or consultant regularly employed or retained by such planning board or zoning board of adjustment.

d. With respect to other jurisdictions, "public official" means the governor and lieutenant governor of a state and their chief counsels and chiefs of staff; members of the legislative and judicial branches of state government; any person holding a position or employment as head of any department, division, board, bureau, office, commission or other instrumentality of the executive, legislative or judicial branches of state government; any person holding any position or employment in state government or any independent state authority, commission, agency or instrumentality with responsibility for matters affecting any casino activity or proposed casino activity except clerical and non-professional employees; any member of the governing body, or a judge, or an attorney of a municipality or county, or an equivalent political subdivision, wherein a casino is located or may become located; and, any member of or attorney or planner or engineer for or consultant to any planning board or other land-use instrumentality wherein a casino is located or may become located.

9. COORDINATION WITH GAMING AUTHORITIES

- 9.1 Annual Meeting. If requested by the Chair of the Nevada Board or equivalent representative of any other Gaming Authority, the Compliance Officer and a representative of the Compliance Committee shall meet with the Chair of the Nevada Board or such representative or any other federal, state or local regulatory agency that has jurisdiction over the Company, to discuss the Company's Plan and related matters.
- 9.2 Annual Compliance Report to Nevada Board Chair. Within sixty (60) days following the end of each calendar year, the Compliance Officer shall prepare and submit on the Compliance Committee's behalf to the Chair of the Nevada Board a written summary of the activities of the Compliance Committee over the preceding twelve (12) months including a request to meet with the Chair of the Nevada Board for a meeting with the Chair to discuss the Committee's activities and any special assignments. Notwithstanding any provision of the Compliance Plan to the contrary, consistent with N.J.A.C. 13:69C-8.1(b), the New Jersey casino licensee or the Company shall file a schedule of its Compliance Committee meetings with the New Jersey Division on an annual basis.
- 9.3 Compliance Assignments from Gaming Authorities. The Chair, Executive Director or Chief Administrative Officer of a Gaming Authority or their respective designees may request the Compliance Committee to review, study or investigate particular transactions, relationships, incidents or subject matters relating to the Company and to provide a written response to such matters as may be appropriate.
- 9.4 Cooperation with Gaming Authorities. The Compliance Officer shall ensure that appropriate Persons within the Company are aware of and comply with the Company's policies concerning compliance with requests by Gaming Authorities for access to the books, documents, records and papers relating to the business activities of the Company.
- 9.5 Documents and Information to be provided to Gaming Authorities. Upon request made by any Gaming Authority, the Compliance Officer shall file or cause to be

filed with such Gaming Authority copies of any documents, reports or other information requested by such Gaming Authority, including without limitation documents filed by the Company with the SEC, any stock exchange, securities commission or any other federal, state, local or foreign government office with respect to the Company.

10. AMENDMENTS OF PLAN

The Plan may not be modified, altered or deviated from without the prior approval of the Compliance Committee, the Board, and by any Gaming Authority that requires prior approval of amendments to the Plan. Notwithstanding any provision herein to the contrary, consistent with N.J.A.C. 13:69C-8.8(d), the written Compliance Plan, and any amendments thereto, shall be provided to the New Jersey Division.

11. INDEMNIFICATION OF COMPLIANCE COMMITTEE MEMBERS

The Company shall indemnify, defend and hold harmless all Compliance Committee members to the fullest extent permitted by law and by the bylaws of the Company.

12. TRANSITION PROVISIONS.

12.1 Subject to a determination to the contrary by the Compliance Officer or any member of the Compliance Committee, Persons who had business relationships with the Company or any of its Affiliates prior to September 19, 2014, and who were (i) previously reviewed pursuant to the Compliance Review and Reporting System of MTR Gaming Group, Inc., with no objection entered or who were (ii) in a business relationship with Eldorado Holdco LLC or any of its subsidiaries for a two (2) year period or greater immediately prior to September 19, 2014, with no adverse information having come to the attention of any Executive Officer of Eldorado Holdco LLC or its Affiliates, may continue their business relationships with the Company and its Affiliates until otherwise reviewed by the Compliance Committee.

12.2 Subject to a determination to the contrary by the Compliance Officer or any member of the Compliance Committee, Persons who had business relationships with Isle of Capri Casinos, Inc., or with its affiliated companies prior to May 1, 2017, and who had previously been reviewed by the Compliance Committee for Isle of Capri Casinos, Inc., and had been determined to be suitable to do business with said company or the affiliates thereof, may continue their business relationships with the Company and its Affiliates until otherwise reviewed by the Compliance Committee.

12.3 Subject to a determination to the contrary by the Compliance Officer or any member of the Compliance Committee, Persons who had business relationships with Tropicana Entertainment, Inc., or with any of its affiliated companies prior to October 1, 2018, or with Elgin Riverboat Resort – Riverboat Casino or with any of its affiliates prior to September 1, 2018, and who had been subject to review by the Compliance Committees for either respective company and had been found suitable to do business with either company or the affiliates thereof, may continue their respective business relationship with the Company and its Affiliates until otherwise determined by the Compliance Committee.

12.4 Subject to a determination to the contrary by the Compliance Officer or any member of the Compliance Committee, Persons who had business relationships with Caesars Entertainment Corporation or any of its Affiliates prior to July 20, 2020 and who were subject to review by the Compliance Plan administered by Caesars Entertainment Corporation and who were not subject to objection by the Compliance Committee thereunder may continue their respective business relationships with the Company unless otherwise determined by the Compliance Committee.