



PENN Entertainment, Inc. Supplier Code of Conduct

Purpose

This Supplier Code of Conduct (“Code”) sets out the values and expectations of PENN Entertainment, Inc. and its subsidiaries (collectively, “PENN”) relating to vendors and their subsidiaries, officers, directors, employees, and agents that supply goods and/or services to PENN (collectively, “Supplier”).

Scope

The Code applies to all Suppliers. The Code does not modify the terms of any existing contract between PENN and a Supplier.

Legal Compliance

Suppliers must comply with applicable state, national, and international laws, rules, and regulations including, but not limited to, those related to the following:

- **Global Trade** - Suppliers must comply with all applicable laws and regulations as they relate to import, export, and/or re-export of products and/or services across applicable international borders.
- **Antitrust** - Suppliers must comply with all applicable laws and regulations as they relate to antitrust, anti-monopolization, unlawful restraint of trade and/or unfair business practices laws and practices.
- **Corruption and Bribery** - Suppliers must not engage in nor tolerate association with any form of corruption or bribery. This includes directly or indirectly giving or accepting anything of value, including payment or other form of benefits, to a government official for the purpose of improperly influencing his/her decision-making. Suppliers must comply with all applicable anti-bribery laws and regulations, including the US Foreign Corrupt Practices Act (“FCPA”) and similar applicable local laws.
- **Taxation and Withholding**
- **Know Your Customer/Anti-Money Laundering** - Suppliers must comply with all applicable “know your customer”, anti-money laundering, and similar rules and regulations (collectively, “KYC/AML”).
- **Whistleblower Protections** - Suppliers must comply with all applicable rules and regulations relating to the protection of person(s) (“whistleblowers”) who expose information or activity that is deemed illegal, illicit, unsafe, a waste, fraud, or abuse of taxpayer funds.
- **Human Rights and Labor Practices**
 - **Underage Labor** - Suppliers must adhere to international standards as defined by the International Labor Organization (“ILO”) regarding age appropriate work.
 - **Forced Labor and Modern Slavery** - Suppliers must ensure that they do not participate in, or benefit from, any form of forced labor.
 - **Human Trafficking** - Suppliers must ensure all employment is voluntary and shall take measures to prevent the exploitation of persons for the purposes of compelled labor and/or commercial sex.

- **Work Hours and Wages** - Suppliers must follow all applicable laws and regulations with respect to minimum wages, working hours, overtime compensation and rest days, and all overtime must be voluntary.
- **Immigrant Workers** - Suppliers must not employ any person who does not have the legal right to work. If a Supplier hires any foreign or migrant worker, Suppliers must be in full compliance with all applicable immigration and labor laws.

Jurisdictional Compliance

Each jurisdiction in which PENN operates has its own set of laws and regulations which apply to all companies doing business within the jurisdiction as well as gaming industry specific regulations, which apply to not only operators, but all of their vendors as well. As such, PENN seeks to do business only with vendors who hold themselves to the same standards as PENN holds itself to in regard to jurisdictional compliance, including but not limited to as it relates to:

- State regulatory agency statutes and regulations
- State regulatory licensing requirements (including entity and individual licensing requirements)
- State regulatory reporting requirements
- State minimum internal control requirements
- Regulatory or administrative bulletins or guidance
- Payment of applicable fees, taxes or penalties

Each vendor who seeks to do business with PENN must go through our vendor onboarding and registration process to ensure jurisdictional compliance, which includes:

- Registration with accounts payable department, including applicable documentation for payment
- Certificate of Insurance
- Due diligence reviews

Business Ethics

- **Business Integrity** - Suppliers must conduct business ethically, professionally, with integrity, and in good faith. Suppliers should conduct all business as a good community member and good business partner.
- **Quality Requirements** - Suppliers must provide products and/or services to PENN that are of marketable quality and meet or exceed industry standard for the product and/or service.
- **Media** - Suppliers must not speak to the news media on behalf of, or in regard to, PENN unless they are authorized to do so by PENN in writing.
- **Gifts** - If a Supplier wishes to give a gift to a PENN employee, the gift must comply with all applicable laws, rules, and regulations. Additionally, the value and nature of the gift should be customary and related to the normal course of business. Cash gifts should never be given. Gifts should not be given in order to retain a benefit from or advantage over the recipient nor should any gift appear to influence or compromise the judgment of a PENN employee. Additionally, gifts must not be given to, or accepted from, any public official with the intent to influence or compromise the judgment of the recipient. The same standards will govern Supplier gifts to an employee or vendor associated with PENN's gaming customers.

- **Conflicts of Interest** - Suppliers must avoid actual conflicts of interest and should avoid the appearance of conflicts of interest. Suppliers should also take all necessary steps to avoid situations where a conflict of interest may arise. Suppliers must make PENN aware of any outside businesses, subsidiaries or other related parties that may create a conflict of interest with PENN.
- **Insider Trading** - If a Supplier learns of any material non-public information while working with PENN, Supplier must not share that information with others or use it for market trading.
- **Business Continuity** - Suppliers must be prepared for any disruptions of their businesses (natural disasters, pandemic, war, etc.) and maintain a disaster recovery and business continuity plan to minimize the potential negative impacts to life, the environment, property, and business operations.
- **Accuracy of Business Records** - Suppliers must keep accurate, up to date, and detailed business records relating to its business relationship with PENN.
- **Intellectual Property** - Suppliers must safeguard and make appropriate use of PENN's intellectual property, assets, and information and ensure that all intellectual property rights are protected.
- **Insurance** - Suppliers are expected to hold and keep proper insurance and proof of such insurance for purposes of the business relationship.

Human Rights and Labor Practices

PENN recognizes that acceptable practice in the area of human rights and labor practices may vary from country to country. However, in addition to compliance with the applicable laws, standards and regulations, particularly as it relates to the items described above, Suppliers must take reasonable steps to comply with the requirements below:

- **Discrimination** - Suppliers must take reasonable steps to prevent the discrimination against any worker on the basis of race, color, national origin, sex, gender identity, age, sexual orientation, religion, political affiliation, disability, marital status, pregnancy, or other similar factors in hiring, terms and conditions of work, or other employment practices. In addition, Suppliers shall not use such characteristics as the basis for determining compensation, benefits, overtime, advancement opportunities, or disciplinary action.
- **Freedom of Association** - Suppliers must respect the right of workers to associate with others, form, and/or join organizations, and allow workers the freedom of association and collective bargaining.

Environmental Regulations and Protection

Suppliers must comply with all applicable environmental laws, regulations, and standards, as well as implement an effective system to identify and eliminate potential hazards to the environment. Suppliers should work for continuous improvement in their environmental management systems, continuously improve their environmental performance, strive to reduce their consumption of energy and resources, implement recycling programs, and take steps to reduce their waste and emissions. Suppliers must manage and dispose of all hazardous substances in an environmentally responsible manner that adheres to applicable laws, rules, and regulations.

Conflict Materials

Manufacturing Suppliers must comply with Section 1502 of the Dodd Frank Act, which requires the implementation of reporting and disclosure procedures regarding conflict minerals.

Health and Safety

Suppliers must ensure that their work facilities are safe, suitable, and sanitary. Suppliers must have health and safety policies in compliance with applicable industry-standard laws, and regulations. Suppliers must provide required protective equipment and safety training to their employees and adhere to all applicable regulations and protocols, including the management and disposal of all hazardous substances in a manner that protects workers, environment and local communities from exposure to those hazards.

Confidential and Proprietary Information

Suppliers must ensure all confidential and proprietary information is used only for the parties' business relationship and must prevent any unauthorized access, destruction, change, use, and/or disclosure of such information. Suppliers must implement and maintain security mechanisms and systems for electronically transferred information. Suppliers must process an individual's personal data in accordance with the applicable data privacy laws, rules, and regulations, including the General Data Protection Regulation and California Consumer Privacy Act of 2018. Suppliers must notify PENN of any suspected or actual data breaches.

Compliance with this Supplier Code of Conduct

Suppliers must contact PENN at Vendor_Ethics@pennentertainment.com if any situation develops that causes a Supplier to operate in violation of the Code. Cases of non-compliance will be judged on a case-by-case basis and may result in the termination of PENN's current or future business relationships with Suppliers.

Contacts

Suppliers should email Vendor_Ethics@pennentertainment.com with any questions relating to the Code or if any situation develops that causes the Supplier to be in violation of the Code.

Amendments and Modifications

The Code will be reviewed on a regular basis and may be altered based on changes to PENN's business needs or changes to laws, rules, and regulations. Principles in the Code may be amended, altered, supplemented, revised, or discontinued at any time for any reason. In the event of a change to the Code, Suppliers are obligated to review and comply with any modifications and/or supplements.



PENN Entertainment, Inc. Supplier Code of Conduct Acknowledgment Form

By signing this acknowledgement, Supplier (as defined in the PENN Entertainment, Inc. ("PENN") Supplier Code of Conduct "Supplier Code of Conduct") hereby certifies that:

1. Supplier has received a copy of the Supplier Code of Conduct;
2. Supplier represents and affirms that it has and will continue to conduct its business in conformity with (i) the Supplier Code of Conduct; and
3. Supplier further understands that failure to materially comply with any part of the Supplier Code of Conduct may result in termination of Supplier's business relationship with PENN.

Supplier: _____

Signature: _____

Name: _____

Title: _____

Date: _____

* Any questions regarding the requirements set forth in the Supplier Code of Conduct should be directed to Vendor_Ethics@pennentertainment.com.