



COMPLAINT AND REPORTING PROCEDURES FOR ACCOUNTING AND AUDITING MATTERS

Purpose

CEC Brands, LLC and its subsidiaries (collectively referred to as the “Company”) have adopted the following Complaint and Reporting Procedures for Accounting and Auditing Matters (the “Program”). The Program may be updated from time to time and may be accessed through the Company’s website at <https://investor.cecentertainment.com/> under “Governance.”

Pursuant to the Program, any employee, officer, director, or business partner of the Company may submit a good faith complaint, report or concern regarding accounting or auditing matters relating to the Company or violations of the Company’s policies, and any laws, rules and regulations, to the management of the Company without fear of dismissal or retaliation of any kind. The Company is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices.

The Program consists of the following procedures relating to (a) the confidential, anonymous submission of complaints, reports and concerns regarding accounting, internal accounting controls or auditing matters (“Accounting Matters”) and regarding violations and potential violations of applicable laws, rules and regulations or of the Company’s codes, policies and procedures (“Compliance Matters”) and (b) the retention, investigation and treatment of complaints, reports and concerns regarding Accounting Matters and Compliance Matters.

Reporting and Handling

The Company encourages any employee, officer, manager, director, or business partner of the Company to report any Accounting or Compliance Matters that they observe. Additionally, if such a person is unsure about the accounting treatment of a transaction or believe that a transaction has been improperly recorded, or otherwise has a concern or complaint regarding an accounting matter, our internal accounting controls or an audit matter, he or she should confer with our Chief Compliance Officer or by the reporting means described below.

Through a third party, the Company provides a hotline and a secure reporting website by which any employee, officer, director, or business partner of the Company with concerns regarding Accounting Matters or Compliance Matters may report his or her concerns confidentially or anonymously. Such reports may be made by (1) calling our Compliance Hotline at 1-800-789-

5216 or (2) our dedicated and secure reporting website, which is located at <https://cecentertainment.ethicspoint.com>.

All calls received on the Compliance Hotline are transcribed and logged by the third party provider. Upon receipt of a call, the third party provider will notify the Company's Internal Audit department, which will log the call, assess the impact of the call, evaluate how critical the matters in the call are and advise the Company's senior management, the Audit Committee and/or the Board of Managers of the call as appropriate.

Allegations that the Internal Audit department determines to be non-critical will be handled by the Company's senior management via existing processes. If the Internal Audit department determines that an allegation is critical, the Internal Audit department will notify senior management, the Audit Committee and/or the Board of Managers as appropriate based on the nature of the allegation. Senior management, the Audit Committee and the Board of Managers each have a responsibility to ensure the timely and proper resolution of the allegations. The Internal Audit department will investigate critical allegations immediately and prepare a summary report for discussion with the Audit Committee and the Board of Managers.

Notwithstanding the foregoing, any complaint or report relating to the following Accounting Matters or Compliance Matters shall be directed also to the Board of Managers: (a) matters involving or having a potential impact on the financial condition of the Company of \$50,000.00 or more; (b) allegations that re-occur sufficiently to suggest a pattern that could have a material impact on reporting; (c) allegations of financial impropriety; and (d) allegations of a deviation from full and fair reporting of the Company's financial condition.

Calls relating to Accounting Matters will be reviewed under Board of Managers direction and oversight by the Internal Audit department or such other persons as the Board of Managers determines to be appropriate. Calls relating to Compliance Matters will be reviewed under Board of Managers direction and oversight by the Company's Chief Compliance Officer. Confidentiality with respect to all complaints, reports and concerns will be maintained by the third party provider, the Company, the Audit Committee, the Board of Managers and any other persons involved in the process to the fullest extent possible, consistent with the need to conduct an adequate review.

Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Board of Managers or the non-management managers, as applicable.

The Company will not take any adverse action against anyone as a result of their good faith complaint, report or concern pursuant to these procedures and will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions taken by the employee with respect to good faith reporting of complaints, concerns or other matters regarding the Company.

Scope of Matters Covered by the Program

The Program relates to complaints, reports and concerns about questionable Accounting Matters, including:

- fraud or error in the preparation, evaluation, review or audit of any financial statement of the Company;
- fraud or error in the recording and maintaining of financial records of the Company;
- inefficiencies in or noncompliance with the Company's internal accounting controls;
- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports (including discussions in reports filed with the Securities and Exchange Commission, if applicable) or audit reports of the Company; and
- deviation from full and fair reporting of the Company's financial condition.

The Program also relates to reports of violations or potential violations of Compliance Matters, including violations or potential violations of:

- applicable laws, rules and regulations (e.g., Sarbanes Oxley and Foreign Corrupt Practices Act); and
- any other code, policy or procedure established by the Company.

Retention of Complaints and Investigations

The Company's Internal Audit department will maintain a log of all calls on the Compliance Hotline, assign a case number to every report to aid in tracking its receipt, investigation and resolution, and will prepare a periodic summary report for the Audit Committee. Any related documents received by the Internal Audit department will be retained or discarded in accordance with the Company's record retention policies and all applicable laws and regulations.

Program Manager

The Board of Managers has appointed the head of the Internal Audit department as the manager of the Program (the "Program Manager") who will be responsible for, among other things, overseeing the implementation of and compliance with these procedures. The Program Manager will also be responsible for presenting summary reports for critical allegation investigations to the Audit Committee and the Board of Managers and for maintaining appropriate statistics to assist the Board of Managers in evaluating the Program, addressing common issues and addressing concerns at specific locations. The Program Manager will also meet periodically with the Audit Committee to report on disclosures made to the Program Manager and provide feedback on performance statistics.

The Board of Managers will take steps to ensure that the Program Manager has sufficient independence and a reasonable budget so the Program can be conducted without interference.

Amendments

The Board of Managers may amend these procedures at any time, consistent with requirements of applicable laws, rules and regulations.