

## **GOLDEN NUGGET ONLINE GAMING, INC. CODE OF CONDUCT**

This Code of Conduct (the “Code”) applies to all directors, officers and employees of Golden Nugget Online Gaming, Inc. (the “Company”). All such covered individuals are collectively referred to herein as “Covered Parties,” and all Covered Parties must adhere to this Code.

The Company expects all Covered Parties to follow a high standard of ethics and personal integrity, and to act and behave in a manner that enhances the Company’s reputation and strengthens the trust that others have in the Company. By adhering to exemplary standards of integrity, we enhance our reputation and ability to do business. All Covered Parties must carry out their responsibilities honestly, in good faith and with integrity, due care and diligence, exercising at all times the best possible independent judgment.

If ever you are uncertain as to the appropriate course of conduct in any particular situation, you should immediately consult with the Company’s Chief Financial Officer, or a member of the Company’s designated outside legal counsel.

### **Compliance with Laws, Rules and Regulations**

All Covered Parties must respect and comply with all applicable laws, rules and regulations of the United States and other countries, states, counties, cities and other jurisdictions in which the Company conducts business.

### **Conflicts of Interest**

A conflict of interest can develop when personal responsibilities, interests and/or relationships interfere with, or appear to interfere with, professional responsibilities, interests and/or relationships (including the interests of the Company and/or your duties in your respective role at the Company). Covered Parties must engage in and promote ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships, and must disclose to the Company’s Chief Financial Officer any material transaction or relationship that reasonably could be expected to give rise to such a conflict. Conflicts of interest may not always be clear-cut, so if you have a question, or become aware of a conflict or potential conflict, contact the Company’s Chief Financial Officer or a member of the Company’s designated outside legal counsel.

### **Timely and Truthful Public Disclosure**

In reports and documents filed with or submitted to the U.S. Securities and Exchange Commission and other regulators by the Company, and in other public communications made by the Company, the Covered Parties involved in the preparation of such reports and documents (including those who are involved in the preparation of financial or other reports and the information included in such reports and documents) shall make disclosures that are full, fair, accurate, timely and understandable. Where applicable, these Covered Parties shall provide accurate financial and accounting data for inclusion in such disclosures. Covered Parties shall not knowingly falsify information, misrepresent material facts or omit material facts necessary to avoid misleading the Company’s independent public auditors or investors. Covered Parties shall never take any action to coerce, manipulate, mislead or fraudulently influence the Company’s independent auditors in the performance of their audit or review of the Company’s financial statements.

### **Confidentiality**

Covered Parties may come into contact with, use, and/or acquire confidential or proprietary information including non-public information. As such, Covered Parties should take reasonable steps and precautions necessary to restrict access to, and secure, such information. Covered Parties should only share

confidential or proprietary information on a “need-to-know” basis and should use their reasonable best efforts to prevent inadvertent or unauthorized disclosure. In general, confidential information should be shared only with other Covered Parties, with persons subject to a confidentiality agreement or otherwise with persons who are subject to a duty of confidentiality.

You should consult with the Company’s Chief Financial Officer or a member of the Company’s designated outside legal counsel when disclosure of confidential information is required by law or regulations, or court, mediator or arbitrator.

Confidential information includes all non-public information received or created by the Company in connection with its business activities, and confidential information that third parties have entrusted to the Company. The obligation to preserve confidential information continues even after employment ends.

### **Insider Trading**

U.S. securities laws prohibit abuses of material, non-public information (*i.e.*, insider trading). Covered Parties who have access to material nonpublic information, regardless of its source, are not permitted to use or share that information for their personal benefit for securities trading purposes or for any other purpose except the conduct of the Company’s business.

All non-public information about the Company, its actual and potential investments and its actual and potential sources of financing should be considered confidential information. It is always illegal to trade in the Company’s securities while in possession of material, nonpublic information, and it is also generally illegal to communicate or “tip” such information to others who do not have a legitimate business need for acquiring information.

### **Anti-Bribery**

Covered Parties must comply with all applicable global anti-bribery and anticorruption laws, and are prohibited from offering, promising, making, authorizing or providing (directly, or indirectly through third parties) any payments, gifts, or the transfer of anything of value to any person, including government officials and family members of such government officials, in any jurisdiction to influence or reward any action or decision for the Company’s benefit.

### **Gifts and Entertainment**

The purpose of business entertainment and gifts in a commercial setting is to create goodwill and sound working relationships, not to gain unfair advantage. In general, there must be a legitimate business reason for hosting or attending business entertainment events or receiving or giving gifts. Covered Parties should decline gifts and entertainment if there is no legitimate business reason for acceptance. Business gifts or entertainment that are accepted or provided by Covered Parties should be reasonable, not lavish, and permitted under applicable law.

### **Corporate Opportunities**

Covered Parties are prohibited from taking for themselves opportunities that are owed to the Company. No Covered Party may use the Company’s property, information or other resources for improper personal gain.

### **Fair Dealing**

Covered Parties shall behave honestly and ethically at all times and with all people. They shall act in good faith, with integrity and due care, and shall engage only in fair competition, by treating ethically colleagues, competitors and other third parties. No Covered Party should take unfair advantage of anyone

through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or similar unfair practice.

### **Protection and Proper Use of the Company's Assets**

All Covered Parties should endeavor to protect the Company's assets and ensure their efficient use. Theft, carelessness, and waste have a direct impact on profitability. The Company's assets should be used for legitimate business purposes.

### **Waivers**

Any waiver of this Code for executive officers or directors may be made only by the Board of Directors of the Company and will be promptly disclosed as required by law or stock exchange regulation.

### **Reporting of Known or Suspected Violations or Illegal or Unethical Behavior**

Covered Parties shall promptly report (openly or confidentially and/or anonymously if you are an employee of the Company) in any of the manners described below:

- Any questionable accounting, internal accounting controls or auditing matters (an "Accounting Allegation");
- Any possible non-compliance with applicable legal and regulatory requirements (a "Legal Allegation");
- Any possible non-compliance with this Code (a "Code Allegation"); and
- Any alleged retaliation against employees and other persons who make, in good faith, Accounting Allegations, Legal Allegations or Code Allegations (a "Retaliatory Act").

In addition to any other avenue available, you may, in your sole discretion, report to the Chairperson of the Audit Committee or the Company's Head of Internal Audit any Accounting Allegation, Legal Allegation, Code Allegation or Retaliatory Act:

- in writing to Golden Nugget Online Gaming, Inc., Attn: Audit Committee or Head of Internal Audit, 1510 West Loop South, Houston, Texas 77027;
- by calling the applicable Lighthouse contact number listed in Annex A below at any time;
- by emailing [reports@lighthouse-services.com](mailto:reports@lighthouse-services.com) (must include Company name with report) at any time; or
- by accessing the Lighthouse website at [www.lighthouse-services.com/gnog](http://www.lighthouse-services.com/gnog) and submitting a report at any time.

The Company will take measures to protect the confidentiality of any report made, subject to applicable law, regulation or legal proceedings. The Company will not permit or tolerate retaliation of any kind by or on behalf of the Company and its personnel against employees who make good faith reports or complaints regarding violations of this Code or other illegal or unethical behavior.

### **Accountability for Adherence to This Code**

If the Company's Audit Committee, Chief Financial Officer or their respective designees determine that this Code has been violated, either directly, by failure to report a violation, or by withholding information related to a violation, the offending Covered Party may be disciplined for noncompliance with penalties

up to and including dismissal. Such penalties may include a written letter of reprimand, disgorgement, suspension with or without pay or benefits, and termination of employment.

Violations of this Code may also constitute violations of law and may result in criminal penalties and civil liabilities for the offending Covered Party and the Company. All Covered Parties are expected to cooperate in internal investigations of alleged misconduct.

**Annex A**

**Contact Numbers: Reporting Concerns Regarding Accounting and Other Matters**

	<b><u>Toll-Free Telephone Number</u></b>
<u>English speaking USA and Canada</u>	<u>833-961-3656</u>
<u>Spanish speaking USA and Canada</u>	<u>800-216-1288</u>
<u>Spanish speaking Mexico</u>	<u>01-800-681-5340</u>
<u>French speaking Canada</u>	<u>855-725-0002</u>