



**SENECA GAMING CORPORATION**  
**CODE OF ETHICS AND BUSINESS CONDUCT**

Effective as of March 16, 2023

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***Note:** This code and related policies are current as of March 16, 2023, and in accordance with the SGC’s Board of Directors approval of the Code dated March 16, 2015. In adopting and publishing this code, you should note that (1) in some respects our policies may exceed minimum legal requirements or industry practice, and (2) nothing contained in this code should be construed as a binding definition or interpretation of a legal requirement or industry practice.*

To obtain additional copies of this code, you may contact our Legal Department or access it from the web at <http://www.senecacasinos.com>.

## **Foreword**

To all Team Members:

Our company is founded upon a commitment to the highest ethical principles and standards. The principles and standards that comprise this code of conduct should serve as a guide for us in this commitment.

This code will also help you develop a working knowledge of certain laws, regulations and policies that affect your employment and related obligations. Adherence to this code is essential to success in our company.

I have personally taken the time to study it carefully and I encourage you to do the same. I have also signed a statement confirming that I have read this code carefully as all team members are also expected to do.

Ultimately, our most valuable asset is our reputation. Thank you all for your commitment!

Kevin Nephew  
President and CEO

## Introduction

All of our employees must read and use this code of conduct to ensure that each business decision follows our commitment to the highest ethical standards and the law. Adherence to this code and to our other official policies is essential to maintaining and furthering our reputation for fair and ethical practices among our patrons, stakeholders, and employees, and within the broader community.

It is the responsibility of every one of us to comply with all applicable laws and regulations, all provisions of this code and related policies and procedures. Each of us must report any violations of the law or this code. Failure to report such violations, and failure to follow the provisions of this code may have serious legal consequences and will be disciplined by the company. Discipline may include termination of your employment.

This code summarizes certain laws and the ethical policies that apply to all of our employees. Several provisions in this code refer to more detailed policies that either (1) concern more complex company policies or legal provisions or (2) apply to select groups of individuals within our company. If these detailed policies are applicable to you, it is important that you read, understand, and be able to comply with them. If you have questions as to whether any detailed policies apply to you, contact your supervisor or our Legal Department.

Additionally, you should be mindful of the terms of our employee handbook, which sets forth additional rules and guidelines for employee conduct and behavior. This code is intended to supplement and build upon the provisions set forth in the employee handbook.

Situations that involve ethics, values and violations of certain laws are often very complex. No single code of conduct can cover every business situation that you will encounter. Consequently, we have implemented the compliance procedures outlined in the sections of this code entitled “Administration of the Code” and “Asking for Help and Reporting Concerns.” The thrust of our procedures is *when in doubt, ask*. If you do not understand a provision of this code, are confused as to what actions you should take in a given situation, or wish to report a violation of the law or this code, you should follow those compliance procedures. Those procedures will generally direct you to talk to either your immediate supervisor or our Legal Department. There are few situations that cannot be resolved if you discuss them with your supervisor or our Legal Department in an open and honest manner.

After reading this code, you should:

- Have knowledge of the code’s terms and provisions.
- Be able to recognize situations that present legal or ethical dilemmas.
- Be able to deal effectively with questionable situations in conformity with this code.

In order to be able to accomplish these goals, we recommend that you take the following steps:

- Read the entire code of conduct thoroughly.
- If there are references to more detailed policies that are not contained in this code, obtain and read those policies if they apply to you.
- Think about how the provisions of this code apply to your job, and consider how you might handle situations to avoid illegal, improper, or unethical actions.
- If you have questions, ask your supervisor or our Legal Department.

When you are faced with a situation and you are not clear as to what action you should take, ask yourself the following questions:

- Is the action legal?
- Does the action comply with this code?
- How will your decision affect others, including our patrons, investors, employees and the community?
- How will your decision look to others? If your action is legal but can result in the appearance of wrongdoing, consider taking alternative steps.
- How would you feel if your decision were made public? Could the decision be honestly explained and defended?
- Have you contacted your supervisor or our Legal Department regarding the action?

To reiterate, *when in doubt, ask.*

*Please note that this code is not an employment contract and does not modify the employment relationship between us and you. We do not create any contractual or legal rights or guarantees by issuing these policies, and we reserve the right to amend, alter and terminate policies at any time and for any reason.*

*For avoidance of doubt, Members of the Board of Directors are not employees of the Corporation and are therefore exempt from this code. Separate documents inform and govern their actions.*

## Compliance with Laws

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First and foremost, our policy is to behave in an ethical manner and comply with all laws, rules and government regulations that apply to our business. Although we address several important legal topics in this code, we cannot anticipate every possible situation or cover every topic in detail. It is your responsibility to know and follow the law and conduct yourself in an ethical manner. It is also your responsibility to report any violations of the law or this Code. You may report such violations by following the compliance procedures contained in the section of the code entitled “Asking for Help and Reporting Concerns.”

*Certain key laws and other legal requirements to which the Seneca Gaming Corporation and its employees are subject are as follows:*

### *The Compact between the Seneca Nation of Indians and the State of New York*

The Seneca Nation of Indians (the “Nation”), through Seneca Gaming Corporation (the “Corporation”) and its wholly-owned subsidiaries, engages in Class III gaming activities (including making available slot machines and table games to patrons) in accordance with the Nation-State Gaming Compact (“Compact”) negotiated between the Nation and New York State and approved on October 25, 2002. The Compact sets forth specifications describing and governing each of these types of games by the Nation. The Compact provides for the establishment of the Seneca Gaming Authority (“SGA”) which exercises jurisdiction over and responsibility for the conduct of gaming operations by the Nation. The SGA issues licenses to employees of our company. All gaming employees are required to apply for, and obtain, a valid gaming employee license issued by the SGA, following a fingerprint check by the New York State Division of Criminal Justice Services, a background investigation by the New York State Police, and a suitability determination by the New York State Racing and Wagering Board and the New York State Police (collectively, the “SGO”). Applicants must submit a license application to the SGA concerning personal and family history, personal and business references, criminal conviction record, business activities, financial affairs, gaming industry and other experience, gaming school education and general educational background. The SGA may, in specified circumstances, revoke or deny a renewal of any gaming license. A copy of the Compact, together with appendices, is available at <https://www.sni.org/media/2940/gaming.pdf> or on SGC’s corporate intranet Sharepoint portal under the Compliance heading.

Corporation employees are also accountable for compliance with each gaming facility’s applicable Minimum Internal Control Standards (MICs) and Tribal Internal Control Standards (TICs), Policies and Procedure Submissions. These documents are available through your department head and can be accessed via the Compliance link in Sharepoint on the Corporation’s intranet, or alternatively, may be requested from the Legal Department.

If you believe that provisions of the Compact are being violated in connection with our operations, you must contact our Legal Department at once. Whenever any question arises as to the application or interpretation of the Compact you should consult with our Legal Department.

## ***The Indian Gaming Regulatory Act of 1988***

All gaming activities on Indian lands are subject to the Indian Gaming Regulatory Act of 1988 (“IGRA”). The National Indian Gaming Commission (“NIGC”), an independent executive agency located in the Department of Interior, is vested with regulatory authority over gaming activities on Indian lands pursuant to IGRA and its implementing regulations. The NIGC is charged with the administration and enforcement of IGRA. The NIGC regulates gaming by Indian tribes, in order to shield tribes from organized crime and other corrupting influences, and to ensure that the Indian tribe is the primary beneficiary of the gaming operation, and that gaming is promoting tribal economic development, self-sufficiency, and strong tribal governments. To carry out these goals, Congress gave the NIGC substantial power, including the authority to initiate enforcement actions, close tribal gaming operations and levy civil fines. IGRA also provides for federal criminal penalties for illegal gaming on Indian land and for theft from Indian gaming facilities. A copy of IGRA can be found at the NIGC’s website at the following address: [http://www.nigc.gov/Laws\\_Regulations.aspx](http://www.nigc.gov/Laws_Regulations.aspx).

If you believe that provisions of IGRA are being violated in connection with our operations, you must contact our Legal Department at once. Whenever any question arises as to the application or interpretation of IGRA you should also consult with our Legal Department.

## ***Anticorruption Laws***

Conducting business with governments is not the same as conducting business with private parties. What may be considered an acceptable practice in the private business sector may be improper or illegal when dealing with government officials. Improper or illegal payments to government officials are prohibited. “Government officials” includes employees of any government anywhere in the world, even low-ranking employees or employees of government-controlled entities, as well as political parties and candidates for political office. If you deal with such persons or entities, you **must** consult with our Legal Department to be sure not only that you understand these laws before providing anything of value to a government official, but in addition that such governmental contact or communication is permitted in the first instance. Aside from such anticorruption laws, contacts with government officials implicate matters of Seneca Nation policy and governance, and accordingly, any such contacts must be cleared by our Legal Department with appropriate representatives of the Nation.

*This discussion is not comprehensive and you are expected to familiarize yourself with all laws and regulations relevant to your position with us, as well as all applicable written policies and procedures.* To this end, our Legal Department is available to answer your calls and questions. If you have any questions concerning any possible reporting or compliance obligations, or with respect to your own duties under the law, you should not hesitate to call and seek guidance from our Legal Department.

## Conflicts of Interest

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We must all be able to perform our duties and exercise judgment on behalf of our company without influence or impairment, or the appearance of influence or impairment, due to any activity, interest or relationship that arises outside of work. Put more simply, when our loyalty to our company is affected by actual or potential benefit or influence from an outside source, a conflict of interest exists. We should all be aware of any potential influences that impact or appear to impact our loyalty to our company. In general, you should avoid situations where your personal interests conflict, or appear to conflict, with those of our company.

Any time you believe a conflict of interest may exist, you must disclose the potential conflict of interest to our Legal Department. Any activity that is approved, despite the actual or apparent conflict, must be documented. Except for our executive officers, a potential conflict of interest that involves an officer with the title of supervisor and above must be approved by our Legal Department. Potential conflicts of interest involving executive officers, including “related party transactions” as described below, must be approved by the Audit Committee of our Board of Directors.

It is not possible to describe every conflict of interest, but some situations that could cause a conflict of interest include:

- Doing business on behalf of SGC with family members
- Participating in employment-related decisions affecting family members, including hiring, termination, promotion and/or performance evaluation matters
- Having a financial interest in another company with which we do business
- Taking a second job
- Managing your own business
- Serving as a director of another business
- Being a leader in some organizations
- Diverting a business opportunity from our company to another company

Additionally, if you hold the position of Vice President or higher, any potential “related party transaction” to which you are, or may be a party, or of which you become aware, should be reported to the Chief Financial Officer and the Legal Department. For purposes of this Code, a **“related party transaction”** means:



a transaction, arrangement or relationship (or any series of similar transactions, arrangements or relationships) in which the Corporation (including any of its subsidiaries) was, is or will be a participant, and in which any **“Related Party”** had, has or will have a direct or indirect interest.

For purposes of this Code, a **“Related Party”** means:

1. any person who is, or at any time since the beginning of the Corporation’s last fiscal year was, an executive officer of the company, such as directors, executive directors, vice presidents, etc.;
2. any immediate family member of any of the foregoing persons, which means any child, stepchild, parent, stepparent, spouse, sibling, mother-in-law, father-in-law, son-in-law, daughter-in-law, brother-in-law, or sister-in-law of the director, executive officer, and any person (other than a tenant or employee) sharing the household of such executive officer;
3. any firm, corporation or other entity in which any of the foregoing persons is employed or is a partner or principal or in a similar position or in which such person has an ownership interest; and
4. the Seneca Nation of Indians, or any instrumentality, corporation or department of the Seneca Nation of Indians.

### ***Doing Business with Family Members***

A conflict of interest may arise if family members work for a supplier, customer or other third party with whom we do business. It also may be a conflict if you or one or your family members have a significant financial interest in a supplier, customer or other third party with whom we do business. For purposes of this provision, the term **“Family members”** should be interpreted broadly and includes your: spouse (including common law relationships), children, grandchildren, parents, grandparents, brothers or sisters, aunts, uncles, nieces or nephews, first cousins, grandparents, in-laws, life partners and cohabitants, as well. Please note that a more narrow definition of “Relative” applies in the context of conflicts of interest that may arise among family members who may work together (See *Relatives as Team Members and Team Members Living in the Same Household*). “Significant financial interest” is defined below, in the Section entitled *Ownership in Other Businesses*.

Before doing business on our behalf with an organization in which a family member works or has a significant financial interest, an employee must disclose the situation to our Legal Department for discussion. Document the approval if it is granted. If the only interest you have in a customer or supplier is because a family member works there, then you do not need to disclose the relationship or obtain prior approval unless you deal with the customer or supplier.

### ***Relatives as Team Members and Team Members Living in the Same Household***

In order to avoid potential conflicts of interest, team members are not permitted to supervise either: (1) a Relative; or (2) anyone who resides in the same household as the team

member (even if not a Relative). Furthermore, team members who are relatives or residing in the same household may only work in the same department, at the same property, if their employment meets certain requirements established by policy.

Definition of “Relative,” and the procedures to be followed in the case of potential conflicts of interest involving relatives and team members living in the same household are described in the Corporation’s policy on *Relatives as Team Members and Team Members Living in the Same Household* (7010.0044), which is available on the Corporation’s intranet Sharepoint portal, or through the HR or Legal Departments. Anyone with a relative, family member or household member working for Seneca Gaming Corporation or its subsidiaries should consult this policy. Among its other provisions, the policy requires that you to advise your Supervisor of any “Relatives” working for the Corporation. If applicable, depending upon the situation, you may also need to refer to the *Team Member Romantic Fraternization Policy* (7010.0043).

### ***Ownership in Other Businesses***

Our investments can cause a conflict of interest. In general, you should not own, directly or indirectly, a significant financial interest in any company that does business with us or seeks to do business with us. **You also should not own a significant financial interest in any of our competitors.**

Two tests determine if a “significant financial interest” exists:

- You or a family member owns more than 3% of the outstanding stock of a business or you or a family member has or shares discretionary authority with respect to the decisions made by that business, or
- The investment represents more than 5% of your total assets or of your family member’s total assets.

If you or a family member has a significant financial interest in a company with whom we do business or propose to do business, that interest must be approved by our Legal Department prior to the transaction.

### ***Outside Employment***

Sometimes our employees desire to take additional part-time jobs or do other work after hours, such as consulting or other fee-earning services. This kind of work does not in and of itself violate our code. However, the second job must be strictly separated from your job with us, and must not interfere with your ability to devote the time and effort needed to fulfill your duties to us as our employee. You cannot engage in any outside activity that causes competition with us or provides assistance to our competitors or other parties (such as suppliers) with whom we regularly do business. You should avoid outside activities that embarrass or discredit us. Outside work may never be done on company time and must not involve the use of our supplies or equipment. Additionally, you should not attempt to sell services or products from your second job to us.

Before engaging in a second line of work, you should disclose your plans to your supervisor to confirm that the proposed activity is not contrary to our best interests. You may also contact our Human Resources Department for more information about our policies concerning outside employment, including the Corporation's policy on Outside Pursuits During Business Hours (7010.0045).

### ***Service on Boards***

We encourage community involvement on the part of our employees, but we are also aware that serving as a director of another entity or organization, whether for-profit, non-profit, governmental or otherwise, may create a conflict of interest.

Before accepting an appointment to the board or a committee of any entity or organization whose interests may conflict with our company's interests, you must discuss it with our Legal Department and obtain its approval.

### ***Business Opportunities***

Business opportunities relating to the kinds of products and services we usually sell or the activities we typically pursue that arise during the course of your employment or through the use of our property or information belong to us. Similarly, other business opportunities that fit into our strategic plans or satisfy our commercial objectives that arise under similar conditions also belong to us. You may not direct these kinds of business opportunities to our competitors, to other third parties, or to other businesses that you own or are affiliated with.

### ***Loans***

Unlawful extensions of credit by our company in the form of personal loans to our executive officers and directors are prohibited. All other loans by our company to, or guarantees by our company, of obligations of officers or employees must be made in accordance with established company policies approved by our Board of Directors or its designated committee.

### ***Romantic Relationships***

While SGC does not prohibit romantic involvement between its team members, guests, vendors or regulators, such situations can often result in conflicts of interest and subject to compliance with corporate policy.

Relationships with Team Members. You are required to report to your Supervisor *in writing* any romantic relationship between you and any team member, guest, vendor or regulator. Under SGC's *Team Member Romantic Fraternization Policy* (7010.0043), you must immediately report a relationship with another Team Member once the relationship has existed for 12 weeks. In general, you may not supervise a Team Member with whom you have a romantic relationship.

Relationships with Customers. If the relationship is with a customer, under SGC's

Team Member Romantic Fraternalization Policy (7010.0043), you must report a relationship with a customer once the relationship has existed for 6 weeks, and you may not have contact with the other person in the relationship while on working time. You may neither make a decision nor participate in any decision with respect to that customer involving comps, services or customer gifts, nor may you be involved in any decisions regarding credit or betting limits. In addition, with all such relationships, you should avoid creating any appearance of impropriety. In that regard, if you are employed as a table games dealer or player development executive, you should report any such relationship immediately.

Relationships with Vendors. If the relationship is with a vendor, you may not participate in any purchase transaction involving the vendor. Such relationships should also be reported promptly, but in all events within 6 weeks.

The foregoing discussion includes only a partial summary of the policies and procedures affecting the treatment of romantic relationships in the workplace. Anyone in a romantic relationship with a Team Member, customer, vendor or regulator should consult the Company's standalone policy on *Team Member Romantic Fraternalization (7010.0043)*. Additionally, please consult your supervisor, HR, or the Legal Department if you have any questions about issues involving relatives working for the Company or the romantic relationships described above.

If you have any questions concerning a potential conflict of interest, contact our Legal Department.

## **Gifts and Entertainment**

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We are dedicated to treating fairly and impartially all persons and firms with whom we do business. Therefore, our employees must not give or receive gifts, entertainment or gratuities that could influence or be perceived to influence business decisions. Misunderstandings can usually be avoided by conduct that makes clear that our company conducts business on an ethical basis and will not seek or grant special considerations.

### ***Accepting Gifts and Entertainment***

You should never solicit a gift or favor from those with whom we do business. You may not accept gifts of cash or cash equivalents.

You may accept novelty or promotional items or modest gifts related to commonly recognized occasions, such as a promotion, holiday, wedding or retirement, if:

- this happens only occasionally
- the gift was not solicited
- disclosure of the gift would not embarrass our company or the people involved
- the gift cannot be construed as a method used to circumvent taxation or tip-splitting

- the value of the gift is under \$100.

You may accept an occasional invitation to a sporting activity, entertainment or meal if:

- there is a valid business purpose involved
- the activity is of reasonable value and not lavish.

A representative of the giver's company must be present at the event. If you are asked to attend an overnight event, you must obtain prior approval from our Legal Department.

If you are employed in a position where tips or gratuities may be given by patrons, any non-monetary gifts or other items of value (regardless of form) provided by patrons should be treated as tips/gratuities and handled in accordance with all applicable departmental tip and related procedures. E.g., a gift card given by a patron to an employee participating in a pooled tip arrangement would be pooled with all other tips and other items of value received.

### ***Giving Gifts and Entertaining***

Gifts of nominal value (under \$100) and reasonable entertainment for customers, potential customers and other third parties with whom we do business, as well as duly authorized player complimentaries ("comps") falling within our player development policies and procedures, are permitted. However, any gift or entertainment must:

- support our company's legitimate business interests
- be reasonable and customary, not lavish or extravagant
- not embarrass our company or the recipient if publicly disclosed

Under no circumstances can any bribe, kickback, illegal payment or gift of cash or cash equivalents be made. Also, special rules apply when dealing with government employees. These are discussed in this code under "Compliance with Laws – Anticorruption Laws."

If you are not sure whether a specific gift or entertainment is permissible, seek advice from our Legal Department.

### **Fair Dealing**

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We have built a reputation as a trustworthy and ethical member of our community and our industry. We are committed to maintaining the highest levels of integrity and fairness within our company. When we fail to negotiate, perform or market in good faith, we may seriously damage our reputation and lose the loyalty of our customers. You must conduct business honestly and fairly and not take unfair advantage of anyone through any misrepresentation of material facts, manipulation, concealment, abuse of privileged information, fraud or other unfair business practice.

## **Responding to Inquiries from the Press and Others**

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Public disclosures regarding the company may have significant impacts upon our business and operations. Only certain designated employees are authorized to discuss our company with the news media, analysts and investors. All inquiries from outsiders regarding financial or other information about our company should be referred to the Office of the President and CEO who will refer the call to an appropriate person.

## **Political Activity**

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We fully comply with all political contribution laws. Our funds may not be used for contributions of any kind to any political party or committee or to any candidate or holder of any government position (national, state, local or tribal) unless such contribution is permitted by law and complies with our company policy. Please contact our Legal Department to determine whether a specific company contribution is permitted.

It is against our policy for you to lobby our other employees on behalf of a political candidate during the workday. It is also against our policy to reimburse an employee for any political contributions or expenditures. Outside normal office hours, you are free to participate in political campaigns on behalf of candidates or issues of your choosing, as well as make personal political contributions.

## **Safeguarding Corporate Assets, including Confidential Information**

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We have a responsibility to protect company assets entrusted to us from loss, theft, misuse and waste. Company assets and funds may be used only for business purposes and may never be used for illegal purposes. Such prohibition includes use of corporate vehicles for personal purposes, use of SGC's paid postage for personal correspondence, use of corporate space for the extended storage of personal items, and use of SGC telephone or IT assets inconsistent with existing policy. In that regard, employees should consult both SGC employee handbook (Section 504) and IT's Acceptable Use Policy (6010.0011). The meaning of company assets is broad and includes not only our tangible property and funds, but any other items of value intended for the company (e.g., promotional items or coupons from vendors). As further discussed below, many of the company's intangible assets, including confidential and proprietary information, must also be protected from improper use and disclosure. If you become aware of theft, waste or misuse of our assets or funds or have any questions about your proper use of them, you should speak immediately with your supervisor.

It is also critical that you protect the confidentiality of company information. Confidential or proprietary information includes all information that is not generally known to the public and is helpful to the company, or would be helpful to competitors. Examples of such confidential information include information concerning financial performance and estimates, changes in previously released financial performance estimates, slot machine or table game win statistics, hold percentages, major projects and expansions (or contractions) of our operations, acquisition or disposition proposals, major litigation, the loss or acquisition of a major contract and changes in our management. All of our employees are required to keep all such non-public

information confidential. Such requirement extends to any employees having contact with outside banks, analysts and investors, in which cases it is critical that disclosure of our nonpublic information is tightly controlled.

Additionally, employees should be diligent in their protection of all information technology assets and data, including computers, mobile devices, storage devices and passwords. Any loss or theft of an IT asset should be promptly reported to the IT Support/Help Desk. Employees should also regularly review applicable IT policies, including the IT Password Policy (6010.0001) and the SGC Mobile Device Policy (6015.0001), which are available on the Corporation's intranet Sharepoint portal, or through the IT or Legal Departments.

When in doubt regarding the required disclosure of information to third parties (whether banks, analysts, investors, vendors or others), you should contact the Legal Department. Confidential and/or proprietary information should be marked accordingly, kept secure and access limited to those who have a need to know in order to do their jobs.

Our business relations are built on trust, and our customers and suppliers count on that trust. If you learn information from them that is not otherwise public, you should keep that information confidential also.

We must all be sensitive to the impact of comments made in public or over the Internet through public forums such as chat rooms, blogs and bulletin boards. Employees should regularly review the Company's social media policy contained within the SGC Team Member Handbook. Additionally, you may not share or post any information about the company that is highly confidential and proprietary to the company, such as sensitive information about our operations, operational strategies, financial results, customer lists and their personal information, etc. This applies whether you are at work or away from the office. Our company owns all e-mail messages that are sent from or received through the company's systems. We may monitor your messages and may be required to disclose them in the case of litigation or governmental inquiry.

## **Employment Opportunity**

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We will give preference to members of the Seneca Nation of Indians and then to other Native Americans with regard to hiring and promotion whenever possible, as required by the Tribal Employment Rights Ordinance of the Seneca Nation ("TERO") and the corporation's applicable Human Resources policies. When the aforementioned Native American preferences are not applicable, we endeavor to hire, train and promote all qualified applicants into all job classifications without regard to race, religion, gender, age, sexual orientation, national origin, veterans' status, disability or medical condition, and all other categories protected by applicable federal discrimination laws. Further, we will utilize valid requirements to make all employment and promotion decisions. For more information concerning our employment policies, you should refer to our employee handbook.

Not only do we forbid unlawful discrimination, we require, within the requirements of TERO, that applicants are employed, and employees are treated during employment, without regard to their race, color, religion, gender (including pregnancy, childbirth or related medical

conditions), sexual orientation, national origin, age, physical or mental disability, veteran status or any characteristic protected by law.

The Human Resources Department has been assigned specific responsibilities for implementing and monitoring affirmative action and other equal opportunity programs. One of the tenets of this code, however, is that all employees are accountable for promoting equal opportunity practices within our company. For more information concerning our anti-discrimination and anti-harassment policies, you should refer to our employee handbook. We will not retaliate against any employee for filing a good faith complaint under our anti-discrimination and anti-harassment policies or for cooperating in an investigation and will not tolerate or permit retaliation by management, employees or co-workers. To the fullest extent possible, the company will keep complaints and the terms of their resolution confidential. If an investigation confirms harassment or discrimination has occurred, the company will take corrective action against the offending individual, including such discipline up to and including immediate termination of employment, as appropriate.

## **Health, Safety and the Environment**

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We are committed to providing safe and healthy working conditions by following all occupational health and safety laws governing our activities.

We believe that management and each and every employee have a shared responsibility in the promotion of health and safety in the workplace. You should follow all applicable safety laws and regulations, as well as company safety policies and procedures. You should immediately report any accident, injury or unsafe equipment, practices or conditions.

You also have an obligation to carry out company activities in ways that preserve and promote a clean, safe, and healthy environment. You must strictly comply with the letter and spirit of applicable environmental laws and the public policies they represent.

The consequences of failing to adhere to environmental laws and policies can be serious. Our company, as well as individuals, may be liable not only for the costs of cleaning up pollution, but also for significant civil and criminal penalties. You should make every effort to prevent violations from occurring and report any violations to your supervisor or our Legal Department.

## **Accuracy of Company Records**

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All information you record or report on our behalf, whether for our purposes or for third parties, must be done accurately and honestly. All of our records (including accounts and financial statements) must be maintained in reasonable and appropriate detail, must be kept in a timely fashion, and must appropriately reflect our transactions. Falsifying records or keeping unrecorded funds and assets is a severe offense and may result in prosecution and/or loss of employment. When a payment is made, it can only be used for the purpose spelled out in the supporting document.



Information derived from our records is provided to the Seneca Nation and investors as well as government agencies. Thus, our accounting records must conform not only to our internal control and disclosure procedures but also to generally accepted accounting principles and other laws and regulations, such as those of the Internal Revenue Service.

Our internal and external auditing functions help ensure that our financial books, records and accounts are accurate. Therefore, you should provide our accounting department, internal auditing staff, audit committee and independent public accountants with all pertinent information that they may request. We encourage open lines of communication with our audit committee, accountants and auditors and require that all our personnel cooperate with them to the maximum extent possible. It is unlawful for you to fraudulently influence, induce, coerce, manipulate or mislead our independent public accountants for the purpose of making our financial statements misleading.

If you are unsure about the accounting treatment of a transaction or believe that a transaction has been improperly recorded or you otherwise have a concern or complaint regarding an accounting matter, our internal accounting controls, or an audit matter, you should confer with your supervisor or our Chief Financial Officer, or you may submit your concern, on an anonymous basis, to the Audit Committee of our Board of Directors by calling or contacting us at the following numbers/addresses:

**Mail:** Audit Committee of the Board of Directors  
Seneca Gaming Corporation  
310 Fourth Street  
Niagara Falls, New York (Seneca Nation Territory) 14303

**Telephone:** (716) 278-6350

You should further consult Corporation's Whistleblower Policy (6020.0002), a copy of which is available on the Corporation's intranet Sharepoint portal.

## **Record Retention**

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Our records should be retained or discarded in accordance with our record retention policies and all applicable laws and regulations. From time to time we are involved in legal proceedings that may require us to make some of our records available to third parties. Our legal counsel will assist us in releasing appropriate information to third parties and provide you (or your supervisor) with specific instructions. It is a crime to alter, destroy, modify or conceal documentation or other objects that are relevant to a government investigation or otherwise obstruct, influence or impede an official proceeding. The law applies equally to all of our records, including formal reports as well as informal data such as e-mail, expense reports and internal memos. If the existence of a subpoena or a pending government investigation is known or reported to you, you should immediately contact our Legal Department and you must retain all records that may pertain to the investigation or be responsive to the subpoena.

## **Administration of the Code**

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### *Distribution*

All of our employees will receive a copy of this code when they join our company and sign an acknowledgement that they understand its contents. Updates of the code will be distributed from time-to-time to all employees. This code, including all updates, will also be posted on our corporate website at [www.senecacasinos.com](http://www.senecacasinos.com).

### *Role of Supervisors and Officers*

Supervisors and officers have important roles under this code and are expected to demonstrate their personal commitment to this code by fostering a workplace environment that promotes compliance with the code and by ensuring that employees under their supervision participate in our company's compliance training programs.

### *Reporting Violations*

All employees are obliged to report violations of this code or the law and to cooperate in any investigations into such violations. We prefer that you give your identity when reporting violations, to allow the company to contact you in the event further information is needed to pursue an investigation, and your identity will be maintained in confidence to the extent practicable under the circumstances and consistent with enforcing this code. However, you may anonymously report violations.

### *Investigations*

We will initiate a prompt investigation following any credible indication that a breach of law or this code may have occurred. We will also initiate appropriate corrective action as we deem necessary, which may include notifying appropriate authorities.

### *Disciplinary Action*

If you violate any provision of this code, you may be subject to progressive disciplinary action, up to and including discharge. Consistent with the Standards of Conduct set forth in SGC's Team Member Handbook (Section 300), violations of a serious nature can result in termination for a first offense. Please also be aware that we may seek civil remedies from you and if your violation results in monetary loss to us, you may be required to reimburse us for that loss. If you are involved in a violation, the fact that you reported the violation, together with the degree of cooperation displayed by you and whether the violation is intentional or unintentional, will be given consideration in our investigation and any resulting disciplinary action.

### *No Retaliation*

We will not retaliate against anyone who, in good faith, notifies us of a possible violation of law or this code, nor will we tolerate any harassment or intimidation of any employee who reports a suspected violation.

### *Approvals*

Approvals required under this code should be documented.

### *Waivers*

Any request for a waiver of this code must be submitted in writing to our Legal Department who has authority to decide whether to grant a waiver. However, a waiver of any provision of this code for an executive officer must be approved by the Board of Directors of the Corporation or its designated committee and will be promptly disclosed to the extent required by law or regulation.

### *Certifications*

All new employees must sign a certificate confirming that they have read and understand this code. We may also require an annual certification of compliance with the code by all officers with the title of director or above. However, failure to read the code or sign a confirmation certificate does not excuse you from complying with this code.

## Asking for Help and Reporting Concerns

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We take this code seriously and consider its enforcement to be among our highest priorities, but we also acknowledge that it is sometimes difficult to know right from wrong. That's why we encourage open communication. ***When in doubt, ask.*** Whenever you have a question or concern, are unsure about what the appropriate course of action is, or if you believe that a violation of the law or this code has occurred:

- You should talk with your immediate supervisor. He or she may have the information you need, or may be able to refer the matter to an appropriate source, including legal counsel as circumstances warrant.
- If you are uncomfortable talking with your immediate supervisor, you may also contact any manager in our company with whom you feel comfortable, any executive officers, the Human Resources Department or our Legal Department.

In addition, if you have concerns or complaints about accounting or audit matters or our internal accounting controls, please consult the Whistleblower Policy No. 6020.0002.

The Corporation's Events Reportable to the Audit Committee Policy (6000.0010) and Incident Reporting Policy (6070.0002) available on the Corporation's intranet Sharepoint portal should also be consulted, as appropriate.

**Helpful Phone Numbers**

President and CEO.....	(716) 501-2017
Legal Department.....	(716) 501-4114
*Anonymous Tip Hotline (for accounting and audit matters only).....	(888) 883-1499

*\*Calls to the anonymous tip hotline go to an independent third party who transcribes your comments and forwards them to the audit committee. Anonymity is assured.*

## Code of Ethics and Related Matters – Common Questions and Examples

<p><b>Q. During the holiday season we receive boxes of fruit, cookies, candy, etc. from outside vendors and other organizations. May the department keep these gifts?</b></p>	<p><b>A.</b> Yes, perishables of nominal value may be treated as gifts to the applicable department(s). However, you should not accept anything that could influence your decision-making process related to the gift-giver, and as general matter, the giving of gifts by vendors should be discouraged.</p>
<p><b>Q. A vendor has invited me to attend... a Sabres or Buffalo Bills game; a golfing event; a fundraiser at one of our Event Centers; a conference in another city, etc.</b></p> <p><b>May I go?</b></p>	<p><b>A.</b> Yes. You may accept an <i>occasional</i> invitation to a sporting activity, entertainment or meal if:</p> <ul style="list-style-type: none"> <li>• there is a valid business purpose involved; and</li> <li>• the activity is of reasonable value and not lavish. A representative of the giver’s company must be present at the event. If you are asked to attend an overnight event, you must obtain prior approval from our Legal Department.</li> </ul>
<p><b>Q. A vendor has offered me or my department a reward, coupon or prize based upon SGC’s purchases or business activities? May I use these for personal purposes?</b></p>	<p><b>A.</b> No. Any reward, coupon or prize or thing of value that has been earned by SGC because of its business activities is a corporate asset, and cannot be treated as personal property or used for personal purposes.</p>
<p><b>Q. What should I do if I receive a gift from a vendor of significant value?</b></p>	<p><b>A.</b> You should return the gift along with a thank you note advising that you cannot accept the gift because it exceeds normal business courtesy.</p>
<p><b>Q. Am I allowed to have a second job?</b></p>	<p><b>A.</b> SGC does not prohibit you from getting a second job; however, your primary work obligation is to SGC. Any type of secondary employment (including self-employment) must not interfere with your SGC job. You should not engage in any activity that aids a competitor of SGC. You may not use company time, equipment, supplies or computers to perform a secondary job. You must also ensure that any secondary job does not create a conflict of interest with SGC. You should disclose your plans to your supervisor to confirm that the proposed activity is not contrary to our best interests.</p> <p>Employees are not permitted to have outside employment with any company engaged in a line</p>

	of business in which SGC is currently operating, or which it is actively seeking to enter.
<b>Q. What are conflicts of interest?</b>	<p><b>A.</b> Conflicts of interest broadly include any event or circumstance where your loyalty to SGC is affected by actual or potential benefits or influence from an outside source. There are many situations that could give rise to such conflicts, but some common examples include:</p> <ul style="list-style-type: none"> <li>• Doing business with family members or a member of the Seneca Gaming Authority</li> <li>• Participating in employment related decisions affecting family members, including hiring, termination, promotion and/or performance evaluation matters</li> <li>• Having a financial interest in another company with whom we do business</li> <li>• Taking a second job</li> <li>• Managing your own business</li> <li>• Serving as a director of another business</li> <li>• Being a leader in some organizations</li> <li>• Diverting a business opportunity from our company to another company</li> </ul>
<b>Q. I have a cousin, uncle, etc. who works in my department; is this a conflict of interest?</b>	<p><b>A.</b> As a general matter, family relationships can create conflicts of interest if one family member is in a position affect employment related decisions of another family member. Such situations should be brought to the attention of your supervisor, HR or the Legal Department, to assess the situation, including the potential for any actual or perceived conflicts of interest. When in doubt, ask.</p>
<b>Q. I am unsure regarding whether particular facts or a particular situation gives rise to an issue under the Code of Ethics? What should I do?</b>	<p><b>A.</b> As a simple rule. When in doubt, ask. You may first try your supervisor, but if you are uncomfortable doing so, there are options under the Code itself allowing you to raise your question, including contacting HR, the Legal Department, a confidential toll free number for certain matters, or the Corporation's audit committee.</p>