

## **WMS INDUSTRIES INC. WHISTLEBLOWER POLICY**

### **Purpose**

WMS Industries Inc. is committed to the highest possible standards of ethical, moral and legal business conduct as set forth in our Code of Conduct. In line with our Code of Conduct, and our commitment to open communication, this policy aims to provide an avenue for employees to raise concerns and reassurance that they will be protected from retaliation or victimization for reporting concerns in good faith.

### **Non-retaliation**

We are committed to protecting the rights of those individuals who report issues to us. We comply with all applicable laws that protect employees against unlawful retaliation as a result of the lawful report of information regarding, or participation in investigations involving, corporate fraud, or other violations of federal or state law or the Company's corporate governance policies.

Any officer or employee who is found to have engaged in retaliation against any employee who has exercised his/her rights under this policy, our Code of Conduct or under applicable laws will be subject to appropriate remedial action. In addition, those individuals who violate applicable law may also be subject to civil and criminal penalties.

### **Reporting Concerns**

We expect our employees and contractors, subcontractors, agents and their employees to promptly report any conduct or situation that they believe conflicts with our Code of Conduct or violates a local, state or federal law either directly to their immediate supervisor, Human Resources, our Director of Compliance or our General Counsel, or through our hotline on a confidential and, if desired, anonymous basis. Similarly, we expect these individuals to report information about suspected improper accounting, internal control or auditing matters to their supervisor, our General Counsel or our Director of Internal Audit or they may use our hotline to report their concern to our Audit and Ethics Committee. Additionally, our Compliance Manual and Compliance Plan requires our employees to report any information, they have or acquire, about improper gaming activities or conduct, a potential gaming violation or a non-compliant gaming matter, to the attention of our Director of Compliance.

The WMS Industries Inc. hotline has been put in place and is intended to provide our employees with an another way to report serious concerns that could have a large impact on our company, such as actions that may lead to incorrect financial reporting, are unlawful, are in violation of company policy including our Code of Conduct or otherwise amount to serious improper conduct.

*WMS Industries Inc. Hotline  
Domestic: 888-875-1164  
International: 770-613-6362*

Our employees are encouraged to continue to report concerns to their supervisor, Human Resources, our Director of Compliance, our Director of Internal Audit or our General Counsel.

We are committed to reviewing any concerns raised in a prompt manner and taking remedial action when appropriate, and every affected employee is required to fully cooperate with any inquiry that results from any reported conduct or situation.

## **Examples**

Concerns raised may include, but are not limited to:

- Discrimination, including sexual harassment
- Falsifying company records
- Accounting/audit irregularities
- Violations of our Code of Conduct
- Workplace violence/threats
- Fraud or theft
- Safety

## **Hotline Call Process**

Calls will be received by an outside call center, the Network, and each call will be assigned a case number. The Network will generate a report for each call. Every effort will be made to protect the caller's identity. Although the hotline will allow callers to make complaints on an anonymous basis, we encourage our employees to provide the Network with their names when calling our hotline because appropriate follow-up questions and investigations may not be possible without knowing the source of the information.

## **Investigation**

Reports concerning accounting/audit irregularities or fraud, falsification of company records will be forwarded directly to our Audit and Ethics Committee, Internal Audit and General Counsel. Our Audit and Ethics Committee may elect to directly oversee any investigations of these types of concerns.

In accordance with our Compliance Manual and Compliance Plan, reports concerning gaming regulatory and gaming compliance will be forwarded directly to our Director of Compliance for investigation by the Gaming Compliance Committee.

All other reports will be referred to the appropriate department (e.g. Internal Audit, Human Resources, Regulatory Compliance, etc.) to review, research and resolve each case in accordance with guidelines adopted by the Audit and Ethics Committee. Our Legal Department may provide assistance in reviewing, researching, and resolving matters referred to other departments.

Non-gaming compliance cases will be researched principally by interviews, reviews of transactions or reviews of situations. Each case will be investigated and resolved by the

appropriate department to the extent warranted by the seriousness of the case. If it is determined that inappropriate conduct occurred, appropriate action will be taken.

Our General Counsel will provide monthly reports to the Director of Internal Audit of reports received directly by supervisors, Human Resources, and the General Counsel. Additionally, the Director of Internal Audit will provide the Audit and Ethics Committee with quarterly reports on complaints received, investigations and resolutions.

### **Confidentiality**

We strive to protect the confidentiality and anonymity of our reporting employees when requested to the fullest extent possible, consistent with the need to conduct an adequate review. While we invite our vendors, customers, business partners and other parties external to the company to report issues to us, we will not keep these reports confidential or seek to maintain the anonymity of non-employees.

To the extent possible, we will treat all reports and records associated with employee reports as confidential information by limiting access to these materials to the members of the Audit and Ethics Committee, the Gaming Compliance Committee, the Legal Department, Internal Audit, the Regulatory Compliance Department, and our employees or outside counsel specifically involved in the investigation of such matters. However, we may be required from time to time to give access or to disclose these materials to representatives of gaming authorities and other non-employees as required by applicable laws or regulations.

*Adopted by the Audit and Ethics Committee of the Board of Directors on March 10, 2004. This policy may be modified or amended by the Audit and Ethics Committee as necessary.*