

# **DAVE & BUSTER'S ENTERTAINMENT, INC.**

## **Whistleblower Policy and Procedures**

(Adopted September 23, 2014)

### **I. Overview**

Dave & Buster's Entertainment, Inc., together with its subsidiaries and entities controlled by it (the "Company") is committed to honest, ethical and lawful conduct, full, fair, accurate, timely and transparent disclosure, and compliance with applicable laws, rules and regulations. In furtherance of these commitments, you are strongly encouraged to disclose to and seek guidance from an appropriate authority if you believe any director, officer or employee or other person associated or doing business with the Company has engaged, is engaging, or may engage in any illegal or unethical behavior or has violated, or may violate any law, rule, regulation, the Company's Code of Business Conduct and Ethics (the "Code") or any of the Company's other compliance policies or procedures.

This Whistleblower Policy and Procedures (this "Policy") establishes guidelines and procedures for confidential, anonymous reporting and review of concerns regarding questionable accounting, internal accounting controls or auditing matters (an "Accounting Concern"), compliance with any legal or regulatory requirements, the Code or any of the Company's other compliance policies or procedures, or any other matter that could cause serious damage to the Company's reputation (together with any Accounting Concern, "Concerns"). By appropriately responding to Concerns we can better support an environment where compliance is valued and ensure that the Company is meeting its ethical and legal obligations.

This Policy applies to all officers, directors and employees of the Company.

### **II. Supervisor and Manager Responsibilities**

Supervisors and managers at all levels are responsible for continually emphasizing integrity as a standard of performance for all employees. Supervisors and managers and all persons receiving complaints should contact the General Counsel promptly so that an appropriate investigation can be conducted in accordance with this Policy.

### **III. No Retaliation Against Whistleblowers**

It is the Company's policy to protect those who communicate bona fide Concerns from any retaliation for such reporting. Consistent with the Company's policies and applicable law, no adverse employment action or retaliation may be taken directly or indirectly against anyone who in good faith reports a Concern or provides assistance or information to the General Counsel, management, the Audit Committee or any other person or group, including any governmental, regulatory or law enforcement body, investigating or otherwise helping to resolve any Concern.

*All Concerns will be taken seriously and promptly reviewed as described below.*

#### **IV. How to Raise a Concern**

Concerns may be submitted either in writing or orally by any employee, officer or director, or any other interested party, such as a shareholder or person associated or doing business with the Company. No form is required to submit a Concern, but you are encouraged to provide as much information and detail as possible so that the Concern can be properly investigated, including names, dates, places, a description of the events that took place and the whistleblower's perception of why the incident(s) may be a violation. While Concerns may be submitted at any time, it is recommended that a Concern be made as soon as reasonably possible after you become aware of the matter.

- **Report to a Supervisor, Manager or your Human Resources representative.** The most direct way to voice any Concern is to a supervisor, manager or your Human Resources representative. You can speak to a Human Resources representative from Monday to Friday, between 8:00 a.m. and 5:00 p.m. Central Time, by calling 1-888-300-1515. They, in turn, will forward the Concern to the General Counsel for review as described below.
- **Use the Human Resources Hotline and/or the Anonymous Hotline.** Concerns may also be made, 24 hours a day, by using the Company's Human Resources Hotline at 1-800-362-2515 and/or the Anonymous Hotline at 1-888-400-4445 or <https://daveandbusters.alertline.com>. The Anonymous Hotline is operated by an outside, independent service provider. All Concerns (and all information provided by the whistleblower) made through the Human Resources Hotline or the Anonymous Hotline will be promptly reported in writing to the General Counsel for preliminary review as described below. Concerns made using the Anonymous Hotline may be anonymous if the whistleblower prefers.
- **Report to the General Counsel.** Concerns may be reported to the General Counsel through telephone, fax, email or regular mail as follows:

Legal Department  
c/o General Counsel  
Dave & Buster's Entertainment, Inc.  
2481 Mañana Drive  
Dallas, Texas 75220  
Phone: 214-904-2554  
Fax: 214-357-1536  
Email: [jay\\_tobin@daveandbusters.com](mailto:jay_tobin@daveandbusters.com)

A written Concern may be anonymous if the whistleblower prefers.

- **Accounting Concerns.** In addition, written Accounting Concerns may be made to the Chairman of the Audit Committee marked to the attention of the:

Audit Committee Chairman  
Dave & Buster's Entertainment, Inc.  
c/o General Counsel  
2481 Mañana Drive  
Dallas, Texas 75220.

Any correspondence to the Chairman of the Audit Committee shall be clearly marked as an urgent matter for consideration by the Audit Committee. A written Concern may be anonymous if the whistleblower prefers.

If you are uncertain about whether your Concern is an Accounting Concern, you may report your Concern using any of the methods described above.

## **V. Records of Concerns and Investigations**

The General Counsel will maintain a written docket (the "Docket") of all Concerns summarizing in reasonable detail for each Concern: (i) the nature of the Concern (including any specific allegations made and the persons involved), (ii) the date of receipt of the Concern, (iii) the current status of any investigation into the Concern and (iv) any final resolution of the Concern. The General Counsel will distribute an update of the Docket, highlighting recent developments in reasonable detail, to the Chairman of the Audit Committee (and, if the Chairman of the Audit Committee so directs, to the full Audit Committee) in advance of each regularly scheduled Audit Committee meeting.

## **VI. Procedures for Receiving and Reviewing Concerns**

1. Any person receiving a Concern should contact the General Counsel, who will coordinate further action.

2. Promptly upon the receipt of any Concern, the General Counsel will evaluate whether the Concern constitutes an Accounting Concern. If the General Counsel determines that the Concern is an Accounting Concern, he or she will promptly forward such Concern to the Audit Committee, and when possible, acknowledge receipt of the Accounting Concern to the sender.

3. Other than as described in Article VI, Section 5 below for Accounting Concerns, the General Counsel is responsible for directing all aspects of the investigation of any concern. The General Counsel is authorized in his/her discretion to engage outside auditors, counsel or other experts to assist in the investigation and in the analysis of results, and the Company will pay all fees of such auditors, counsel and experts. The General Counsel may delegate investigatory responsibility to one or more persons, including persons who are not employees of the Company, such as outside auditors, counsel or other experts. The General Counsel or his/her designee may, if he or she

deems it reasonably necessary, require the assistance of the Controller or head of Human Resources, any of their staffs, or any other employees of the Company in investigating and resolving any Concern. All investigations will be conducted in a confidential manner, so that information will be disclosed only as needed to facilitate review of the investigation materials or otherwise as required by law. The parameters of any investigation will be determined by the General Counsel or his/her designee in his or her discretion and the Company and its employees will cooperate as necessary in connection with any such investigation.

4. In the event a Concern involves or implicates the General Counsel, the General Counsel will promptly recuse himself or herself from the investigation and inform the Audit Committee in writing. The Audit Committee may investigate such Concern or appoint impartial attorneys to investigate the Concern.

5. The Audit Committee may, in its discretion, return any Concern, received either directly from a complainant or from the General Counsel, to the General Counsel for docketing and investigation in accordance with the procedures described above, or retain the matter for investigation by the Audit Committee (with notice to the General Counsel). Ordinarily the practice of the Audit Committee will be to return Concerns to the General Counsel for investigation in accordance with Article VI, Section 3, in which case the General Counsel will act under the authority of the Audit Committee. At any time the Audit Committee may, in its discretion, determine that it, and not the General Counsel, should initiate and/or assume the investigation of any Accounting Concern. In this case, the Audit Committee will promptly determine what professional assistance, if any, it needs in order to conduct the investigation. The Audit Committee will be free in its discretion to engage outside auditors, counsel or other experts to assist in the investigation of any Accounting Concern and in the analysis of results, and the Company will pay all fees of such auditors, counsel and experts. In determining that it, and not the General Counsel, should investigate any Accounting Concern, the Audit Committee may consider such matters as the identity of the alleged wrongdoer, the severity and scope of the alleged wrongdoing, the credibility of the allegations made, whether the allegations are mirrored in press or analyst Concerns, and any other factors that are appropriate under the circumstances. Nothing in this section shall require the General Counsel to delay the commencement of an investigation into an Accounting Concern until the next scheduled meeting of the Audit Committee.

6. Promptly after the completion of any investigation, the General Counsel will prepare an investigation report. The investigation report will be in addition to the information provided on the Docket (described above). The investigation reports will describe the Concern, the steps taken in the investigation, any factual findings, and the recommendations for corrective action, if any.

7. The Audit Committee will review the Docket and any investigation reports submitted by the General Counsel. The Audit Committee will have the authority to direct that the appropriate corrective action be taken by the Company in response to any particular Concern. The Audit Committee may, in its discretion, consult with any

member of the Company's management who may have appropriate expertise to assist in the evaluation of the Concern or any results of an investigation into a Concern. The Audit Committee will be free in its discretion to engage outside auditors, counsel or other experts to assist in the evaluation of any results of the any investigation into any Concern, and the Company will pay all fees of such auditors, counsel and experts.

## **VII. Confidentiality**

All Concerns received from employees will be treated confidentially or anonymously, as applicable, to the extent reasonable and practicable under the circumstances.

## **VIII. Records; Attorney-Client Privilege**

The General Counsel shall retain on a strictly confidential basis for a period of seven years (or otherwise as required under the Company's record retention policies in effect from time to time) all records relating to any Concern and to any investigation and resolution thereof. All such records are confidential to the Company and are protected by attorney-client privilege and/or the attorney work product doctrine, to the extent permitted by law. Such records shall be considered privileged and confidential.

## **IX. Publication of Procedures**

The Company will cause these procedures to be communicated to all officers, directors and employees.