



Reading International, Inc.
Amended and Restated
Whistleblower Policy and Procedures

Adopted August 22, 2016

Revised July 2017

Purpose

Reading International, Inc. (the “Company”) is committed to high standards of ethical and honest business conduct and standards of business. All directors, officers and employees must practice honesty and integrity in fulfilling their responsibilities and must comply with all applicable laws and regulations. In line with these principles, this policy provides a process for employees to bring to our attention illicit or illegal conduct and reassurance that they will be protected from reprisals for raising such concerns. This policy is intended to cover protections for bringing to our attention questionable business conduct at our Company such as:

- Irregular accounting methods, auditing conduct or financial reporting practices;
- Violations of state or federal securities laws, including but not limited to, the Foreign Corrupt Practices Act, Sarbanes-Oxley Act and the Dodd-Frank Act;
- Fraud, deliberate error, misrepresentation or false statement in the preparation, evaluation, review, recording, maintaining or audit of any financial statement or audit report by our Company; and
- Deficiencies in or noncompliance with our Company’s internal accounting controls.

Policy

It is the policy of our Company to encourage employees, directors, officers, stockholders and others (“Persons”), when they, in good faith, reasonably believe that any questionable business conduct has occurred, is occurring or is about to occur, to immediately report those concerns (such Person that reports the questionable business conduct, a “Reporting Person”). Such Reporting Persons may report questionable business conduct on a confidential or anonymous basis.

Making Disclosure

A Reporting Person who becomes aware of questionable or illicit business conduct, including conduct related to accounting methods, auditing conduct or financial reporting practices, or as otherwise set forth herein, should immediately report those facts on a confidential basis by contacting our Principal Compliance Officer:

- **Via Website:** www.lighthouse-services.com/readingrdi
- **Via Telephone:**
 - *US Employees:* 1-844-449-0005
 - *Australia Employees:*
 - Telstra: 1-800-881-011, wait for prompt, dial 800-603-2869
 - Optus: 1-800-551-155, wait for prompt, dial 800-603-2869
 - *New Zealand Employees:* 000-911, wait for prompt, dial 800-603-2869
- **Via E-mail:** reports@lighthouse-services.com (must include company name with report)

Persons may also raise such concerns directly with their respective supervisors.

The Company will treat all communications under this Policy in a confidential manner, except to the extent necessary (a) to conduct a complete and fair investigation, or (b) for reviews of Company operations by the Company's Board of Directors, Audit and Conflicts Committee, and independent public accountants or other advisors.

If your situation requires that your identity be protected, please submit an anonymous report. Please be aware that the telephone number, email address and post office box identified for the Principal Compliance Officer may not be accessed without his or her authorization.

The earlier a concern is expressed, the easier it is to take corrective action. Persons are encouraged to bring concerns to the individuals identified above as soon as possible. Although the Reporting Person is not expected to prove the truth of an allegation, he or she should be able to demonstrate that the report is being made in good faith with reasonable factual support.

In connection with the investigation of a complaint, the Principal Compliance Officer may consult with, and obtain the assistance of, any member of Company management who is not the subject of the complaint. In addition, the Principal Compliance Officer has the authority, if it or he or she chooses, to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the complaint.

All conversations, calls and reports made under this policy in good faith will be taken seriously. Any allegations that are knowingly false or without reasonable belief in truth and accuracy of such information will be viewed as a serious disciplinary offense.

Prompt and appropriate corrective action will be taken as and when warranted. Persons responsible for the business misconduct, or those failing to cooperate or who provide false information during an investigation, will be subject to disciplinary action, up to and including termination.

Retaliation

Any Person who in good faith reports a possible violation of our Company's Code of Business Conduct and Ethics (the "Code of Conduct"), Insider Trading Policy, Amended and Restated Supplemental Policy concerning Trading in Company Securities by Certain Designated Persons, or of any law, rule or regulation, or any concerns regarding questionable accounting or auditing matters, even if the report is mistaken, or who assists in the investigation of a reported violation, will be protected by the Company to the full extent legally permissible. Retaliation in any form against these Persons will not be tolerated. Any act of retaliation should be reported immediately and will be disciplined appropriately.

Specifically, the Company will not discharge, demote, suspend, threaten, harass, or in any other manner discriminate or retaliate against any employee in the terms and conditions of the employee's employment because of any lawful act done by that employee to either (a) provide information, cause information to be provided, or otherwise assist in any investigation regarding any conduct that the employee reasonably believes constitutes a violation of our Code of Conduct, Insider Trading Policy, Amended and Restated Supplemental Policy concerning Trading in Company Securities by Certain Designated Persons, or any law, rule, or regulation, including without limitation, any rule or regulation of the Securities and Exchange Commission or any provision of Federal law relating to fraud against stockholders or any concerns regarding questionable accounting or auditing matters, or (b) file, cause to be filed, testify, participate in, or otherwise assist in a proceeding filed or, to the employee's knowledge, about to be filed relating to an alleged violation of any such law, rule, regulation or policy.

Information and Questions:

An updated copy of this policy will be posted at our Company's website, www.readingrdi.com. This should be checked to make sure that you have the most up to date contact information for the asking of questions and/or the making of any complaint.

Any questions regarding this policy should be directed to our Principal Compliance Officer. Please do not hesitate to ask questions.