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| Policy No.: LEG.0001 |  | Policy Owner: Business Ethics Committee |
| Effective Date: 06/16/2011 | | Approved By: Board of Directors 2/20/2020 |
| Last Revised: 2/12/2024 | | |
| Policy: Code of Business Conduct and Ethics | | |

INTRODUCTION

This Code of Business Conduct and Ethics (the “Code”) is a set of guiding principles for the conduct of business on behalf of United Parks & Resorts Inc. and its subsidiaries (collectively, “UP”). All UP directors, officers and employees (“Team Members”) shall comply with the terms of this Code. This Code applies to every Team Member of UP, and compliance is essential to maintain the confidence and support of all of our shareholders and our position as a leader in our industry and in our communities.

This Code requires that we act with integrity and respect the trust placed in us. It is intended to act as a shared set of ethical principles to guide our daily business activities, to safeguard UP’s reputation for honesty and integrity, and to serve as a foundation for achieving success in the right way. The honesty and integrity of UP Team Members is a major factor in the success of our business.

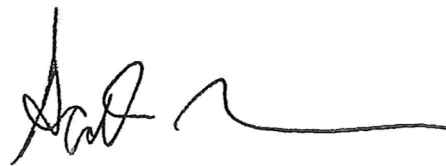
The elements of this Code are in addition to other UP policies and Team Member training which, in some cases, may be more specific. These additional training tools are a part of UP’s ongoing commitment to maintaining a culture of sound ethics and integrity.

Team Members are expected to report any activity or requested action that they believe to be potentially in violation of the law or this Code by using any of the methods described in this Code, which includes the ability to report anonymously using the UP hotline number (1-866-307-3365) or the internet based link <http://www.seaworld.ethicspoint.com> managed by Navex Global as UP’s third party administrator. UP forbids retaliation against any Team Member who, in good faith, reports a suspected violation of this Code.

We require every Team Member to read this Code carefully and to understand that our commitment to integrity, ethical business practices, and legal compliance is a responsibility that we all share.

Chief Executive Officer

Chairman of the Board

Marc Swanson

Scott Ross

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Article 1. Statement of Policy.

1.1 Policy. It is the policy of United Parks & Resorts Inc. and all of its subsidiaries (individually and collectively, “UP”) that its directors, officers and employees (the “Team Members”) comply with all applicable laws and regulations and act honestly and ethically in their business dealings on behalf of UP in accordance with this Code of Business Conduct and Ethics (the “Code”). No UP Team Member has the authority to violate this Code or cause any other party to violate this Code. Failure to observe applicable laws or the ethical business standards contained in this Code may expose UP and its Team Members to criminal indictment, legal sanctions, financial penalties, and/or a tarnished reputation. All UP Team Members are expected to be honest, objective, and diligent in the performance of their duties and responsibilities. They are trusted by UP to exhibit loyalty in all matters pertaining to UP's affairs and to not engage in any illegal or improper activity.

1.2 Compliance. All Team Members of UP are required to comply with all aspects of this Code, consult this Code for guidance when acting on behalf of UP, and to keep themselves informed of this Code and any amendments that may be made to this Code from time to time; provided that in the case of non-employee Directors compliance with this Code is subject to the provisions of United Parks & Resorts Inc.’s certificate of incorporation, bylaws and any stockholders agreement with United Parks & Resorts Inc. All UP management personnel are charged with the responsibility of supervising their respective areas of the UP business to ensure compliance with this Code addressing concerns as they are raised by Team Members in a timely, open, and honest manner, and promoting an honest and ethical work environment. If you have any questions or concerns regarding the interpretations or applications of this Code, specifics of any policy or your legal or ethical obligations, please contact your supervisor or the Legal Department.

1.3 Reporting Known or Suspected Violations. Team Members shall promptly report (openly or confidentially and/or anonymously) in any of the manners described in this Section 1.3:

- 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, General Counsel or Corporate Vice President of Internal Audit and Compliance any Accounting Allegation, Legal Allegation, Code Allegation or Retaliatory Act:

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- in writing to United Parks & Resorts Inc., Attn: Audit Committee, General Counsel or Corporate Vice President of Internal Audit and Compliance, 6240 Sea Harbor Drive, Orlando, Florida 32821;
- by calling the UP hotline at 1-866-307-3365 at any time; or
by accessing Navex Global’s internet based link at <http://www.seaworld.ethicspoint.com>.

Any report by a Team Member may be made openly or confidentially and/or anonymously. You may also report possible violations of this Code, and send questions or comments to your supervisor.

1.4 Violations of this Code. If the Audit Committee, General Counsel, Corporate Vice President of Internal Audit and Compliance or their respective designees determine[s] that this Code has been violated, either directly, by failure to report an Accounting Allegation, Legal Allegation, Code Allegation or Retaliatory Act, or by either withholding information relating to a violation or by authorizing or knowingly allowing a subordinate to be in violation, the offending Team Member may be subject to disciplinary action up to and including termination of employment. Violations of this Code also may constitute violations of law and may result in criminal penalties and civil liabilities of the offending Team Member and UP. Obstructing or undermining investigations, withholding or destroying information, including failing to report a violation, or providing misleading information are violations of this Code and, in addition to disciplining a Team Member for such acts, UP may report any such acts to a law enforcement official.

1.5 Waivers. Any waiver of this Code for executive officers of directors may be made only by the Board of Directors or the Audit Committee and if required by law or applicable stock exchange regulation, and will be promptly disclosed to the public.

Article 2. Legal Compliance.

2.1 Compliance with Laws, Rules and Regulations. Obeying the law is the foundation on which UP’s ethical standards are built. Relationships with customers, suppliers, competitors, Team Members, and governmental bodies and officials must comply with all laws, rules and regulations applicable to the conduct of UP’s business. Many laws apply to UP’s business both inside and outside the United States. For example, UP must comply with certain trade and financial transaction restrictions which prohibit dealings that could aid terrorists or organizations that support terrorists, and ensure that transactions are not used for money laundering. Any questions about the legal propriety of any matter should be directed to the UP Legal Department.

2.2 Insider Trading. U.S. Securities laws prohibit trading on the basis of material, non-public information (*i.e.*, insider trading). Team Members who have access to material non-public information about a company, including UP, regardless of its source, are not permitted to use or share that information for their personal benefit for securities trading purposes. All non-public

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information about UP, its customers, suppliers, or joint venture parties should be considered confidential information. Trading in UP securities while in possession of material, non-public information may constitute illegal insider trading, and it also may be illegal to communicate or “tip” such information to others who do not have a legitimate business need for acquiring the information. Additional information regarding avoiding insider trading is available in our Compliance with United States Securities Laws and Security Trading: Securities Trading Policy.

2.3 Competition. Competition and antitrust laws regulate dealings with competitors, customers, distributors, and other third parties. All UP Team Members must understand the extent to which competition and antitrust laws affect their daily work. All affected Team Members must fully and constantly comply with applicable competition and antitrust laws. Such laws prohibit agreements with a competitor to set any terms of sale (i.e., prices, discounts, credit terms) and limit the information UP can share with competitors. Because of these risks, Team Members are prohibited from discussing competitive matters with any competitors, without the prior authorization of the UP Legal Department. All UP Team Members must comply with all applicable antitrust laws and requirements relating to fair competition.

2.4 Anti-Corruption Laws. UP prohibits improper international business practices and complies with all applicable anti-bribery and anti-corruption laws, such as the U.S. Foreign Corrupt Practices Act (“FCPA”), similar laws of host nations, and related anti-bribery conventions. It is the policy of UP that all Team Members, third-parties, representatives, and agents of UP 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 government official (including family members of the official) in any jurisdiction to influence or reward any official action or decision by such person for UP’s benefit. Neither UP funds nor funds from any other source, including personal funds, may be used to make any such payment or gift on behalf of or for the benefit of UP in order to secure a business advantage.

- *Anything of Value.* Anti-corruption laws prohibit improper payments related to both tangible and intangible things. For example, a loan, a gift, entertainment, a generous contribution to a charity sponsored by a government official as a quid pro quo for government action, the promise of future payment, or the promise of future employment for the government official or a family member could be considered a bribe or improper payment that is prohibited under this Code and applicable law. Moreover, the mere offer of a corrupt payment can violate the anti-corruption laws, regardless of whether the payment is ever made, and regardless of whether the government official actually takes any action in response to a promise or payment.
- *Obtain Business or Secure Improper Business Advantage.* Prohibited payments are those made to a government official to obtain or retain business or secure an improper business advantage. This can include payments offered to influence virtually anything that a government official does in his or her official capacity.

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- *Government Official.* A government official includes: (I) any person who is an officer, officeholder, full or part-time employee or representative of any (1) a national, state, regional, provincial, city, county or other local government, (2) independent agencies of any government, or (3) state-owned businesses or state-controlled businesses; (II) political parties, political party officials, and candidates for political office; and (III) the employees of public international organizations such as the UN and EU.

All Team Members, third parties, representatives, or agents of UP should conduct business on its behalf at all times honestly and without the use of bribery, inducement or corrupt practices in order to gain an unfair advantage. UP has a zero tolerance policy towards bribery, inducement and corruption and is committed to the highest levels of openness, integrity and accountability. Bribery is the offer, promise, giving, demanding or acceptance of an advantage as an inducement for an action which is illegal, unethical, a breach of trust or the improper performance of a function or activity.

Each Team Member has a direct, personal responsibility for complying with anti-corruption laws and a violation of these laws will result in appropriate disciplinary action and could include termination. Any time that you are faced with a decision that involves providing something of value to a foreign official, or any payment to any party not in compliance with the Gift Policy in Section 3.5 below, you should consult the Legal Department and should not decide on your own whether any particular course of action is permitted or prohibited by applicable anti-corruption laws.

2.5 Harassment-Free Workplace and Non-Discrimination. UP does not tolerate any form of discrimination or harassment on the basis of race, religion, color, gender, age, national origin, sexual orientation, disability or any other characteristic protected by applicable law. Any behavior, communication, or other conduct that creates an environment that is intimidating, offensive or hostile, or that otherwise interferes with any Team Member’s ability to perform his or her job, based on any protected characteristic, is unacceptable. Additional information regarding this matter is available in our Equal Employment Opportunity Policy, Workplace Harassment Policy, CA Harassment and Discrimination Policy, Commitment to Fair Treatment Policy and Disability Reasonable Accommodation Policy.

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Article 3. Conflicts of Interest, Corporate Opportunity, Fair Dealing, Investments, and Gifts.

3.1 Conflicts of Interest. A “conflict of interest” arises when a Team Member’s private interest interferes, or appears to interfere, in any way, with the interests of UP or his or her objectivity and effectiveness as a UP Team Member. It is important that UP Team Members not put themselves in any situation that might force them to choose between one’s own personal or financial interests and the interests of UP. Conflicts of interest may also arise when a Team Member, or members of his or her family, receive improper personal benefits as a result of his or her position at UP. Loans to, or guarantees of obligations of, Team Members and their family members may create conflicts of interest. Actual conflicts of any of these types should be avoided, but even the appearance of a conflict of interest can be harmful.

Some examples of potential conflicts of interest include:

- Working for a competitor while employed with UP
- Working for a client of UP while employed with UP
- Hiring or contracting with a family member or friend to provide goods or services
- Employees who have direct or indirect ownership in a non-public company which is a competitor of UP or is doing business with UP
- Acceptance of impermissible gifts or services from vendors or individuals doing business with or seeking to do business with UP
- Employees serving as a director, officer, consultant, or any other key role with a company doing business with or competing with UP

Team Members must report the existence or discovery of any circumstances which constitute a conflict of interest or could create a potential conflict of interest, including any financial or other business relationship, transaction, arrangement or other interest or activity with any of UP’s suppliers, customers, competitors or other persons.

Conflicts of interest may not always be clear-cut, so if you have a question, you should consult with the General Counsel, Corporate Vice President of Internal Audit, or Chief Human Resources Officer or their designees.

3.2 Corporate Opportunities. Team Members are prohibited from taking for themselves opportunities that are discovered through the use of corporate property, information or position without the consent of the Board of Directors. No Team Member may use UP property, information or position for improper personal gain and no employee may compete with UP directly or indirectly. Team Members owe a duty to UP to advance its legitimate interests whenever possible.

3.3 Fair Dealing. Team Members shall deal fairly with UP’s customers, suppliers, competitors and other Team Members. No Team Members should take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or similar unfair practice.

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Stealing proprietary information, possessing trade secret information that was obtained without the owner’s consent, or inducing improper disclosure of such information by past or present employees of other companies is prohibited.

3.4 Investments. Unless specifically authorized, Team Members should not act as shareholders, directors, officers, partners, agents, or consultants for a supplier, customer, or competitor except with regard to shares in publicly traded companies, which may be held by Team Members for personal investment purposes.

3.5 Gifts. Business decisions made by Team Members are expected to be made fairly and impartially and only on the basis of quality, reputation, service, price and similar competitive factors. Accepting gifts from clients or vendors may involve a conflict of interest. UP considers a “gift” to include any item, product, or service of value given to a Team Member by an existing or potential competitor, supplier, customer, or other party with whom UP does business or is considering to do business with. The term "gift" should be construed in the broadest sense. It applies to the transmission of anything of value, regardless of type. No gift may be offered or accepted if it will create a feeling of obligation, compromises judgment, appears to improperly influence the recipient, or acts as an inducement for an action which is illegal, unethical, a breach of trust or the improper performance of a function or activity. Good judgment and moderation must be exercised when accepting entertainment and/or gifts in order to avoid even the appearance that a business decision has been influenced.

For example, tickets to sporting or other events where the provider has no intention of accompanying the UP recipient are considered gifts and Team Members may not accept such tickets unless the supplier or customer is also present at the event. This definition also includes cash or cash equivalents in any amount, any items or services purchased at a lower-than-normal price, and any favors, benefits, or other things of value. Except as provided in this Code, UP Team Members are prohibited from accepting any cash payments or cash equivalents from persons who have a business relationship with UP. In addition, unless approved in advance by the General Counsel and the Chief Executive Officer, Team Members may not accept tickets, travel-related expenses (including hotel and/or airfare meals) or other entertainment with fair market value in excess of \$500.

Items or services that are customarily provided to theme park, entertainment, or hospitality industry employees, such as discounted attraction admissions, are generally acceptable and would not be considered gifts. Discounts on personal purchases are also acceptable, provided such discounts are generally offered to UP Team Members or others having a similar business relationship with the supplier or customer. Tips paid by guests in the ordinary course to Team Members who are engaged in employment positions within the theme park, entertainment or hospitality industry which customarily receive tips such as restaurant, catering, valet, or similar positions shall not be considered a “gift” under this Code so long as the tip is reasonable in amount and does not create a feeling of obligation, compromise judgment, or appear to improperly influence the recipient.

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UP Team Members may accept nominal gifts in kind having a value of up to \$100 USD, provided that such gifts do not create a feeling of obligation, compromise judgment, or appear to improperly influence the recipient. Gifts valued at more than \$100 USD should be returned with an explanation of the UP gift policy. Team Members who receive gifts that may violate this Code should promptly notify their supervisor. If you have any concerns that your acceptance of or offer of a gift might be viewed as improper, you should discuss your concerns with your supervisor or the UP Legal Department.

3.6 Gifts to Government Officials. It is the policy of UP to prohibit gifts of money, loans, or any other unlawful inducement to any public official unless expressly approved by the UP Industry and Governmental Affairs department. If approval is given by the UP Industry and Governmental Affairs department for a gift or entertainment to a governmental official, then all local, state, and federal laws regarding gift giving must be followed. Team Members are expected to use good judgment and moderation in these instances, and to coordinate with the UP Industry and Government Affairs department to ensure that any proposed gift is being made in accordance with UP policies and in compliance with the law.

Article 4. Use of UP Assets, Property, and Technology.

All Team Members must protect UP assets and ensure their efficient use. Theft, carelessness and waste have a direct impact on UP’s profitability. Any suspected incident of fraud or theft should be immediately reported for investigation. UP assets include UP equipment, vehicles, computers, technology, supplies, tickets, vouchers, merchandise, and all items subject to sale to the public at UP parks, as well as less obvious things such as your time at work and work product, UP information, and trademarks and name. No use of any UP trademark or other intellectual property shall be granted to a third party except pursuant to a written use agreement in accordance with UP policies. Unless expressly approved by a separate UP policy, all UP assets should be used solely for legitimate UP business purposes only. No UP assets, funds, facilities, personnel, or other resources should be used for personal purposes unless authorized under a separate UP policy or otherwise approved by the General Counsel.

Article 5. Financial Integrity: Books and Records.

We are committed to providing investors with full, fair, accurate, timely and understandable disclosure in the periodic reports that we are required to file. To this end, the records, data and information owned, used and managed by UP must be accurate and complete. All Team Members are personally responsible for the integrity of the information, reports and records under their control. Our records must accurately and fairly reflect, in reasonable detail, UP’s assets, liabilities, revenues and expenses. It is essential that the integrity, accuracy, and reliability of UP's books, records, and financial statements be maintained to comply with all legal, accounting, tax, and other regulatory requirements. No transaction shall be entered into with the intention of it being documented or recorded in a deceptive manner. No false or misleading documentation or book entry shall be made

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for any transaction. Similarly, all funds, assets, and transactions must be disclosed and recorded in the appropriate books and accounted for properly and punctually. Team Members may not manipulate financial accounts, records or reports or take any action or cause any person to take any action to influence, coerce, manipulate or mislead auditors for the purpose of rendering financial statements misleading. All transactions must be approved and executed in accordance with internal control procedures established by UP and must be recorded in such a manner as to permit the preparation of accurate financial statements for UP. Team Members who prepare, maintain or have custody of UP’s records and reports must ensure that these documents:

- (i) accurately and fairly reflect, in reasonable detail, the assets and transactions of UP;
- (ii) are safeguarded from loss or destruction;
- (iii) retained for specified periods of time in accordance with UP’s records retention policy and program; and
- (iv) maintained in confidence.

In addition, UP is prohibited under Regulation FD promulgated under the Securities Exchange Act of 1934 from selectively disclosing material non-public information.

Article 6. Confidentiality.

6.1 Confidential Information. UP Team Members are exposed to confidential or proprietary information about UP, its customers, suppliers, or joint venture parties. The confidentiality of all such information shall be strictly maintained, except when disclosure is authorized or legally mandated. Confidential or proprietary information includes non-public information about UP or information that would be harmful to UP or its customers, suppliers or joint venture parties if disclosed. All information about UP, its business, stockholders, customers, suppliers or joint venture parties should be considered confidential including but not limited to, confidential technology, proprietary information, trade secrets, business plans, documents, pricing and records. Team Members should not, without the prior written authorization from the appropriate authority, acquire, use, access, copy, remove, modify, alter or disclose to any third parties, any confidential information for any purpose other than to perform their job responsibilities. All confidential information must be returned to UP prior to a Team Member leaving UP.

6.2 Team Member Personal Information. UP believes in respecting the confidentiality of UP Team Members’ personal information. This means that access to personal records should be limited to UP personnel who have appropriate authorization and a clear business need for that information. Team Members who have access to personal information must treat it appropriately and confidentially. Personal Team Member information should not be provided to anyone outside of UP without proper authorization.