

TAKE-TWO INTERACTIVE SOFTWARE, INC.

POLICY FOR REPORTING QUESTIONABLE ACCOUNTING OR FINANCIAL MATTERS

Last Updated January 2016

Take-Two Interactive Software, Inc. and its wholly owned subsidiaries and affiliates (the “Company”) have established the following procedures by which confidential complaints (“Complaints”) involving the Company’s accounting, auditing and internal auditing controls and disclosure practices (“Accounting Matters”) may be raised by employees anonymously with the Company. The Company will not take any disciplinary or retaliatory action of any kind, or discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002. The Company’s head of Internal Audit, currently Eoin Kenny, will be the Designated Officer who will oversee the administration of this policy, under the direction of the Audit Committee.

The Company has established the following procedures for the submission of Complaints involving Accounting Matters, which include, but are not limited to:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- fraud or deliberate error in the recording and maintaining of financial records of the Company;
- deficiencies in or noncompliance with the Company’s internal accounting controls;
- misrepresentation or false statements to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports, or audit report of the Company; or
- deviation from full and fair reporting of the Company’s financial condition.

Employees may submit Complaints regarding Accounting Matters to the Company in either of the following ways:

- Employees may call (866) 404-7401* (a toll-free number) at any time and leave an anonymous message with an independent third-party engaged by the Company to receive and transmit complaints to the head of Internal Audit and the Company’s General Counsel; or
- Employees may forward Complaints directly to the Company’s General Counsel or the head of Internal Audit.

Employees may utilize this confidential process either to raise new Complaints or to address Complaints previously raised with a supervisor or the Designated Officer which employees feel

have not been appropriately handled. Complaints should be specific and detailed to allow proper assessment of a potential violation of the Accounting Matters.

The Designated Officer will work with the General Counsel, under the direction of the Audit Committee, to ensure that this policy is properly implemented and administered, including establishing procedures to ensure prompt receipt and review of Complaints arising under this policy. Complaints relating to Accounting Matters will be reviewed under Audit Committee direction and oversight by the General Counsel, head of Internal Audit or such other persons as the Audit Committee determines to be appropriate. Upon receipt of any Complaint under this Policy, the Designated Officer will consult promptly with the General Counsel to determine the appropriate manner for investigating such Complaint. The Designated Officer and the General Counsel shall report the findings, of any investigation that occurs pursuant to this policy, to the Chief Executive Officer, along with any recommendation for resolution and action. The Designated Officer will report on all matters investigated, and provide appropriate updates on all existing investigations, at each regularly scheduled Audit Committee meeting. Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.

The Designated Officer will maintain a log of all Complaints, tracking their receipt, investigation and resolution and shall prepare a periodic summary report thereof for the Audit Committee. Copies of complaints and such log will be maintained in accordance with the Company's document retention policy.

***For calls made from outside the United States employees should take the following steps:**

1. Dial the AT&T Direct Access Number for the country from which the call is made. Such number can be found at <http://www.usa.att.com/traveler>.
2. Upon hearing the English-language voice prompt or series of tone prompts, dial (866) 404-7401.
3. The call will be connected to the Take-Two toll free number. If the employee does not speak English, or prefers to have an interpreter assist him or her in speaking with the Hotline Specialist, he or she should immediately inform the Hotline Specialist of the language which the employee speaks. The Specialist will then conference in an interpreter. As this happens, music will be played and the caller should remain on the line. A recorded message in the language requested by the employee will confirm that an interpreter will come on-line shortly. An interpreter will then join the conversation to assist the employee and the Specialist in completing the call.