

## WHISTLEBLOWER PROTECTION PROCEDURES

### Complaint Procedures

Any individual may submit a good faith complaint regarding accounting or auditing matters, employee-related matters, or matters of ethical concern (the "Matters") to NFP Parent Co, LLC. Employees of NFP Parent Co, LLC and its subsidiaries (collectively, the "Company") may do so without fear of dismissal or retaliation of any kind. The Company is committed to achieving compliance with all applicable laws and regulations, accounting standards, and applicable policies and procedures, including those included in its Codes of Business Conduct and/or Ethics.

In order to facilitate the reporting of complaints, the Compliance and Ethics Committee of NFP Corp. ("NFP") has established the procedures set forth herein, which will be overseen by NFP's Compliance and Ethics Committee.

### Receipt of Complaints

Individuals with concerns regarding Matters may report their concerns on a confidential or anonymous basis through the following means:

- **Hotline:** 1-855-296-9085. In order to report a complaint using the hotline, the caller will speak directly to a live operator, who will ask the caller a series of questions and transcribe the facts surrounding the caller's concern. Calls are not recorded or traced, and the caller may remain anonymous.
- **Web:** <https://nfp.alertline.com/gcs/welcome>. A complaint may be submitted by logging on to the aforementioned website. The sender's IP address is not recorded and the sender may remain anonymous.

### Scope of Matters Covered by These Procedures

These procedures relate to complaints relating to any Matters, including, without limitation, the following:

- 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;
- unethical business practices;
- deficiencies in or noncompliance with the Company's accounting policies and procedures or internal accounting controls;
- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company;
- deviation from full and fair reporting of the Company's financial condition;
- conduct which may reasonably be believed to be a violation of the Foreign Corrupt Practices Act or other local anti-corruption laws;
- mail fraud, wire fraud, bank fraud, securities fraud, violation of any laws, rules or regulations applicable to the Company; or
- workplace discrimination and harassment.

### **Treatment of Complaints**

- Upon receipt of a complaint, the Compliance and Ethics Committee, or a Subcommittee of the Compliance and Ethics Committee, will (i) determine whether the complaint requires further investigation and (ii) when possible, acknowledge receipt of the complaint to the sender.
- Complaints will be reviewed by the General Counsel or such other persons as the Compliance and Ethics Committee determines to be appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.
- Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Compliance and Ethics Committee. However, individuals submitting complaints should note that the Compliance and Ethics Committee must be able to distinguish between meritorious complaints and specious complaints. As a result, individuals submitting complaints should provide as much detailed and specific information as possible in the complaint without compromising anonymity, if desired.
- The Company will not 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.

### **Retention of Complaints and Investigations**

- The Compliance and Ethics Committee, or a designee of the Compliance and Ethics Committee, will maintain a log of all complaints, tracking their receipt, investigation and resolution and shall prepare a periodic summary report thereof for the Board of Managers of NFP Holdings, LLC, the ultimate parent of the Company. Copies of all complaints and investigation records will be maintained in accordance with the Company's document retention policy.