

**FOCUS Brands Inc.**  
**Whistleblower and Non-Retaliation Policy**

**(Adopted on August 23, 2016)**

FOCUS Brands Inc., for and on behalf of itself and/or its subsidiaries (the “Company”), has approved the following policies and procedures for: (1) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters (“Accounting Complaints”) and (2) the confidential, anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters (“Employee Complaints”).

The Company has established these procedures to facilitate disclosures of questionable practices, encourage proper individual conduct and alert the Company to potential problems before they have serious consequences.

The Company shall maintain on its website directions for submitting Accounting Complaints and Employee Complaints by (1) telephone, (2) mail and (3) electronic mail. If an employee or any other person has complaints or concerns regarding accounting, internal accounting controls or auditing matters, such persons are encouraged to report these complaints or concerns to the Company’s General Counsel or Director of Internal Audit. Employees may submit such complaints or concerns to the Company’s General Counsel or Director of Internal Audit on an anonymous/confidential basis; however, the Company may, in certain circumstances, be obligated by law to disclose the information or the identity of the person providing the information. The Company’s policy is not to retaliate against any director, officer or employee who provides information relating to the accounting and auditing matters discussed herein.

If an employee becomes aware of a breach or violation of, or otherwise seeks to register a complaint or concern related to this Policy, any other Company policy or applicable law, he or she should report the breach, violation, complaint or concern in any of the following ways:

- File a report by going to [www.focusbrands.ethicspoint.com](http://www.focusbrands.ethicspoint.com);
- Call the twenty-four hour (24) compliance hotline at 1.855.761.8455; or
- Contact the Company’s General Counsel or Director of Internal Audit directly.

In addition to the foregoing, employees who wish to contact the Company’s Board of Directors or any individual member of the Board of Directors with any concerns may do so by sending their communication to the following address:

FOCUS Brands Inc.  
5620 Glenridge Drive, NE  
Atlanta, GA 30342  
Attn: General Counsel

All communications intended for members of the Board of Directors will be forwarded by the General Counsel to the applicable members of the Board on a timely basis without redacting or otherwise filtering such communications.

The Company has established the following additional procedures relating to such complaints or concerns:

- All complaints will be received by the General Counsel and the Director of Internal Audit.
- The General Counsel and/or the Director of Internal Audit will conduct or oversee an initial inquiry into the complaint.
- The Company will take no action to prevent or impede employees from reporting possible violations of law or regulation to any governmental agency or entity, including but not limited to the Department of Justice, the Securities and Exchange Commission, Congress, or any agency Inspector General, or making other disclosures that are protected under whistleblower provisions of law or regulation. Employees shall not be required to obtain prior authorization from the Company to make any such reports or disclosures and shall not be required to notify the Company in the event such reports or disclosures are made.
- The status of any ongoing complaints will be reported on a regular basis to the full Board of Directors.
- The General Counsel and/or the Director of Internal Audit may request special treatment of any complaint, including the retention of outside counsel, accountants or other advisors.
- The General Counsel and/or the Director of Internal Audit are authorized to take, or cause to be taken, all appropriate actions in response to any complaint.