Paysafe Limited

Corporate Governance Guidelines

As adopted by the Board of Directors

INTRODUCTION

The Board of Directors (the "Board") of Paysafe Limited (the "Company") has adopted these corporate governance guidelines, which describe some of the principles and practices that the Board is expected to follow in carrying out its responsibilities.

These guidelines should be interpreted in the context of all applicable laws and the Company's bye-laws and other corporate governance documents (each as they may be amended, restated and in effect at the relevant time). These guidelines are intended to serve as a flexible framework within which the Board may conduct its business and not as a set of legally binding obligations. It is expected that these guidelines will be reviewed by the Board from time to time to ensure that they comply with all applicable laws, regulations, stock exchange requirements and "best practice". The Board may modify these guidelines from time to time.

A. Role and Responsibility of the Board

The business and affairs of the Company are managed by or under the direction of the Board in accordance with applicable laws, rules, regulations and listing standards. In performing their duties, the primary responsibility of the directors is to exercise their business judgment in the best interests of the Company. The Board's responsibility is one of oversight, and in performing its oversight role, the Board serves as the ultimate decision-making body of the Company, except for those matters reserved to or shared with the Company's shareholders. The Board selects and oversees the members of senior management, who are charged by the Board with conducting and overseeing the business of the Company.

The Board exercises direct oversight of strategic risks to the Company, including information technology security risks. The Risk Oversight Committee oversees and advises the Board on risk management matters including advising on risk appetite and risk tolerance related matters and providing oversight of the Company's enterprise risk management framework**.** The Audit Committee, in collaboration with the Risk Oversight Committee, reviews the Company's major financial risk exposures and the steps taken by management to monitor and control such exposures.

B. Board Composition, Structure and Policies

1. Director Independence. The Company defines an "independent" director in accordance with Section 303A.02 of the Listed Company Manual of the New York Stock Exchange ("NYSE"), subject to an election by the Company to use home country independence standards in accordance with NYSE rules applicable to foreign private issuers. The Board will make an affirmative determination at least annually as to the independence of each director, upon the recommendation of the Nomination and Corporate Governance Committee. The NYSE independence definition includes a series of objective tests, such as that the director is not an employee of the Company and has not engaged in various types of business dealings with the Company. Because it is not possible to anticipate or explicitly provide for all potential conflicts of interest that may affect independence, the Board is also responsible for determining affirmatively, as to each independent director, that no material relationships exist that, in the opinion of the Board, would interfere with the exercise of independent judgment in carrying out the responsibilities of a director. In making these determinations, the Board will broadly consider all relevant facts and

circumstances, including information provided by the directors and the Company with regard to each director's business and personal activities as they may relate to the Company and the Company's management. As the concern is independence from management, the Board does not view ownership of even a significant amount of stock, by itself, as a bar to an independence finding. Each director must notify the Board of any change in circumstances that may put his or her independence at issue. In the event of such notification, the Board will evaluate such director's independence as promptly as practicable thereafter.

2. Selection of Chairperson of the Board and Chief Executive Officer. The Board will select its chairperson ("Chairperson") and the Company's Chief Executive Officer ("CEO") in any way it considers in the best interests of the Company. Therefore, the Board does not have a policy on whether the role of Chairperson and CEO should be separate or combined and, if it is to be separate, whether the Chairperson should be selected from the independent directors.

3. Director Qualification Standards. The Nomination and Corporate Governance Committee is responsible for reviewing the qualifications of potential director candidates and recommending to the Board those candidates to be nominated for election to the Board, subject to any obligations and procedures governing the nomination of directors to the Board that may be set forth in any relationship, shareholder or similar agreement to which the Company is a party. The Nomination and Corporate Governance Committee may consider (a) minimum individual qualifications, including strength of character, mature judgment, familiarity with the Company's business and industry, independence of thought and an ability to work collegially with the other members of the Board and (b) all other factors it considers appropriate, which may include age, gender and ethnic and racial background, existing commitments to other businesses, potential conflicts of interest with other pursuits, legal considerations such as antitrust issues, corporate governance background, various and relevant career experience, relevant technical skills, relevant business or government acumen, financial and accounting background, executive compensation background and the size, composition and combined expertise of the existing Board. The Board should monitor the mix of specific experience, qualifications and skills of its directors in order to assure that the Board, as a whole, has the necessary tools to perform its oversight function effectively in light of the Company's business and structure.

Shareholders may also nominate directors for election at the Company's annual general meeting of shareholders by following the provisions set forth in the Company's bye-laws or as may be set forth in any relationship, shareholder or similar agreement to which the Company and such shareholder are a party.

The Nomination and Corporate Governance Committee will evaluate candidates for nomination tothe Board, including those recommended by shareholders on a substantially similar basis as it considers other nominees, subject to any obligations and procedures governing the nomination of directors to the Board that may be set forth in any relationship, shareholder or similar agreementto which the Company is a party.

4. Change in Job Responsibility; Significant Commitments and Other Directorships. Directors are expected to attend all Board and committee meetings and to devote as much time and attention as necessary to discharge their duties. Directors also are expected to ensure that other commitments, including service on other public company boards, private companies and nonprofit organizations, do not materially interfere with their attendance at company meetings or their ability to fulfill their responsibilities as Company Directors. Directors should notify the Chairperson or the Nomination and Corporate Governance Committee upon a significant change of the director's principal employer or employment and job responsibilities, or other similarly significant change in professional occupation or association, in relation to those they held when they were elected to the Board. Directors should also advise the Chairperson of the Nomination and Corporate Governance Committee and the CEO before accepting membership on other boards of directors or other significant commitments involving affiliation with other businesses, non-profit entities or

governmental units. Any potential service of a Director on a governmental or regulatory agency will be carefully reviewed by the Board.

The CEO shall sit on no more than one other public company board in addition to the Board of Paysafe Limited and the boards of its subsidiaries, and independent non-employee Directors shall sit on no more than three other public company boards. Members of the Audit Committee shall sit on no more than two Audit Committees of other public companies unless the Board has determined that such service would not impair the Director's ability to serve on the Audit Committee.

Service on boards of subsidiary companies, private companies, and nonprofit organizations shall be excluded from this determination. (For purposes of this paragraph, a public company is an entity that has a class of common equity securities that is registered under Section 12(b) or 12(g) of the Securities Exchange act of 1934.)

It is not the sense of the Board that in every instance the directors who change from the position they held when they came on the Board should necessarily leave the Board. There should, however, be an opportunity for the Board through the Nomination and Corporate Governance Committee to review the continued appropriateness of directorship under the revised circumstances. The Board will determine the action, if any, to be taken with respect to the offer to resign.

5. Director Orientation and Continuing Education. Management, working with the Board, will provide an orientation process for new directors and coordinate director continuing education programs. Orientation programs are designed to familiarize new directors with the Company's businesses, strategies and challenges and to assist new directors in developing and maintaining skills necessary or appropriate for the performance of their responsibilities. As appropriate, management will provide additional educational presentations and sessions for directors on matters relevant to the Company, including business, legal and other developments. Directors are also encouraged to participate in educational programs relevant to their responsibilities, including programs conducted by universities and other educational institutions.

6. Age/Term Limits. The Board does not believe it should establish age or term limits. While such limits could help insure that there are fresh ideas and viewpoints available to the Board, they hold the disadvantage of losing the contribution of directors who have been able to develop, over a period of time, increasing insight into the Company and its operations and, therefore, provide an increasing contribution to the Board as a whole.

C. Board Meetings

1. Frequency of Meetings. The Board intends to hold at least four meetings each year, with further meetings to be scheduled (or action to be taken by written consent) at the discretion of the Board. During those meetings, Board committees may meet, as well as the full Board, and executive sessions may be held.

2. Selection of Board Agenda Items. The Chairperson of the Board will, in consultation with management, set the agenda for Board meetings ahead of the same, with the understanding that the other members of the Board may provide suggestions for agenda items that are aligned with the advisory and monitoring functions of the Board. Agenda items that fall within the scope of responsibilities of a Board committee are reviewed with the chairperson of that committee. Any member of the Board may request that an item be included on the agenda. The Board will review the Company's long-term strategic plans and the principal issues that the Company will face in the future during at least one Board meeting each year.

3. Access to Management and Independent Advisors. All directors are invited to contact

the CEO at any time to discuss any aspect of the Company's business. Directors also have complete access to other members of the Company's management and employees, which, whenever possible, should generally be arranged and coordinated through the CEO or General Counsel & Chief Compliance Officer. The Board expects that there will be frequent opportunities for directors to meet with the CEO and other members of management in Board and committee meetings and in other formal or informal settings. Directors will use their judgment to ensure that any such contact is not disruptive to the business operations of the Company.

In addition, directors may consult with independent legal, financial, accounting and other advisors, at the Company's expense, as necessary and appropriate and in accordance with the applicable Board committee charters, to assist in their duties to the Company and its shareholders.

4. Executive Sessions. To ensure free and open discussion and communication among the non-management directors of the Board, the non-management directors should strive to meet at least once a year in executive session with no members of management present and, if the non-management directors include directors who have not been determined to be independent, the independent directors should strive to meet separately in a private session at least once a year that excludes management and directors who have not been determined to be independent. A director designated by the non-management or independent directors, as applicable, will preside at the executive sessions.

D. Director Responsibilities and Expectations

The Board has developed a number of specific expectations of directors to promote the discharge of this responsibility and the efficient conduct of the Board's business, including, but not limited to, the following items:

1. Commitment and Attendance. Serving on the Board requires significant time and attention. Directors are expected to spend the time needed and meet as often as necessary to discharge their responsibilities properly. All directors are expected to make every effort to attend all meetings of the Board, meetings of the committees of which they are members and any meeting of shareholders. Directors are encouraged to attend Board meetings and meetings of committees of which they are members in person but may also attend such meetings by telephone or video conference.

2. Participation in Meetings. Each director should be sufficiently familiar with the business of the Company, including its financial statements and capital structure, and the risks and competition it faces, to facilitate active and effective participation in the deliberations of the Board and of each committee on which he or she serves. Management will make appropriate personnel available to answer any questions a director may have about any aspect of the Company's business. Directors should also review the materials provided by management and advisors in advance of the meetings of the Board and its committees and should arrive prepared to discuss the issues presented.

3. Loyalty and Ethics. In their roles as directors, all directors owe a duty of loyalty to the Company. The Company has adopted a Code of Business Conduct and Ethics (the "Paysafe Code"), and directors are expected to adhere to the Paysafe Code.

4. Confidentiality. The proceedings and deliberations of the Board and its committees are confidential. Each director will maintain the confidentiality of information receivedin connection with his or her service as a director – except information already in the public domainor disclosure of information that occurs in accordance with the terms of the Relationship Agreement. This obligation and duty continues even after the expiration of the term of office or the employment relationship.

E. Board Committees

The Board may establish ad hoc Board committees as it determines necessary, and has the following permanent Board committees:

- Audit Committee
- Compensation Committee
- Nomination and Corporate Governance Committee
- Risk Oversight Committee

Each committee will have its own written terms of reference. The terms of reference will set forth the purposes and responsibilities of the committees, consistent with the provisions of the Company's bye-laws, applicable law, and listing standards and "best practice". The chairperson of each committee, in consultation with the appropriate members of the committee and management, will develop the committee's agenda.

Committee members will be appointed by the Board upon recommendation of the Nomination and Corporate Governance Committee. Each committee will be composed of no fewer than the number of members set forth in their respective terms of reference. In addition, each committee member must satisfy the membership requirements set forth in the relevant committee terms of reference. A director may serve on more than one committee. It is the sense of the Board that consideration should be given to rotating committee members periodically, but the Board does not feel that rotation should be mandated as a policy.

F. Communications with Interested Parties

The CEO is responsible for establishing effective communications with all interested parties, including shareholders of the Company. It is the policy of the Company that management speaks for the Company. This policy does not preclude outside directors from communicating with shareholders or other interested parties, but it is expected that any such communications willbe coordinated with management. In all cases, any communications by directors or employees of the Company are subject to the Company's disclosure policies.

G. Communications with Non-Management Directors

Anyone who would like to communicate with, or otherwise make his or her concerns known directly to the chairperson of any of the Board's committees or the director designated by the non-management or independent directors as the presiding director, or to the non-management or independent directors as a group, may do so by addressing such communications or concerns to the General Counsel & Chief Compliance Officer of the Company,at Paysafe, Floor 27 25 Canada Square, London, England, E14 5LQ, who will forward such communications to the appropriate party.

H. Director Compensation. The form and amount of director compensation will be recommended to the Board by the Compensation Committee in accordance with the policies and principles set forth in its terms of reference and the terms of such plans as may be adopted by the Board from time to time. The Compensation Committee will conduct a review of director compensation and recommend any changes, as it deems appropriate.

I. Management Evaluation, Continuity and Succession. The Nomination and Corporate Governance Committee will oversee and approve the management continuity planning process of the Company. The Nomination and Corporate Governance Committee will review policies and principles for CEO and other executive officer selection and performance review, as well as policies regarding succession in the event of an emergency or the retirement of the CEO or other executive officers. The Nomination and Corporate Governance Committee will review the Compensation Committee's report relating to its annual review of the CEO's and other executive officers' performance in order to ensure that those individual leaders are providing the best leadership for the Company in both the long- and short-term.

J. Periodic Board and Committee Performance Evaluations. The Board, acting through the Nomination and Corporate Governance Committee, will conduct periodic self-evaluations to determine whether it and its committees are functioning effectively, including, with respect to the committees, whether the committees have satisfied the requirements of their respective charters. The Nomination and Corporate Governance Committee will receive comments from all directors and report annually to the Board with an assessment of the Board's performance. This will be discussed with the full Board following the receipt and collection of feedback from each director. The assessment will focus on the Board's contribution to the Company and specifically focus on areas in which the Board could improve. The Nomination and Corporate Governance Committee should also consider the mix of skills and experience that directors bring to the Board to assess whether the Board has the necessary tools to perform its oversight function effectively.

Each committee of the Board will also conduct a self-evaluation periodically and report the results to the Nomination and Corporate Governance Committee. Each committee's evaluation must compare the performance of the committee with the requirements of its written terms of reference.

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