

**AUDIT COMMITTEE COMPLAINT PROCEDURES  
FOR ACCOUNTING AND RELATED MATTERS  
(Whistleblower Policy)**

**BurgerFi International, Inc.**

It is the policy of BurgerFi International, Inc. (the “Company”) to encourage open and effective channels of information in order to help ensure the accuracy and reliability of its financial statements and disclosures. In the absence of adopting formal procedures for receiving and handling complaints on an anonymous and confidential basis, an employee or other individual may otherwise be reluctant to report concerns regarding accounting or other matters because of fear of retaliation by the Company’s management or other employees. Pursuant to Section 301 of the Sarbanes-Oxley Act of 2002, the applicable rules of the Securities and Exchange Commission and the listing standards of Nasdaq, the Audit Committee has adopted this “Audit Committee Complaint Procedures for Accounting and Related Matters” which shall be communicated to the Company’s employees and be published on the Company’s website at **www.burgerfi.com**. This establishes procedures for: (a) the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters; and (b) the submission by employees of the Company, on a confidential and anonymous basis, of concerns regarding questionable accounting or auditing matters.

The Audit Committee has adopted the following procedures for the submission and handling of complaints or concerns:

1. The Company shall promptly forward to the chairman of the Audit Committee any complaints or concerns that it has received regarding accounting, internal accounting controls or auditing matters.

2. Any employee of the Company may submit, on a confidential, anonymous basis if the employee so desires, any complaints or concerns regarding accounting, internal accounting controls or auditing matters. Confidential complaints or concerns may be submitted by employees anonymously as follows:

- via the toll-free “Hotline” 1-800-677-7661, Attn: Julio Esquivel who will forward it promptly to the Chairperson of the Audit Committee; or
- in writing in a sealed envelope addressed to the Chairperson of the Audit Committee, BurgerFi International, Inc. The sealed envelope shall be labeled with a legend such as: *“To be opened by the Audit Committee only. Being submitted pursuant to the “Audit Committee Complaint Procedures for Accounting and Related Matters” adopted by the Audit Committee.”* This sealed envelope, in turn, shall be sent in a larger envelope directly to Company’s outside legal counsel Shumaker, Loop & Kendrick, LLP at Bank of America Plaza, 101 East Kennedy Blvd., Suite 2800, Tampa, FL 33602, Attention: Julio Esquivel,

Esquire. Any such envelopes received by the Company's counsel shall be forwarded promptly and unopened to the chairperson of the Audit Committee.

If an employee would like to discuss any matter with the Audit Committee, the employee should indicate this in the submission and include a telephone number at which he or she might be contacted if the Audit Committee deems it appropriate.

3. Following the receipt of any complaints or concerns submitted hereunder, the Audit Committee will investigate each matter so reported and take any action it deems appropriate, including corrective or disciplinary action, which may include termination of employment.

4. The Audit Committee may enlist employees of the Company and/or outside legal, accounting or other advisors, as appropriate, to conduct any investigation of complaints or concerns regarding accounting, internal accounting controls or auditing matters. In conducting any investigation, the Audit Committee shall use reasonable efforts to protect the confidentiality and anonymity of the complainant. However, in order to conduct an effective investigation, it may not be possible to maintain confidentiality and anonymity.

5. The Company does not permit discrimination, retaliation or harassment of any kind against employees for complaints or concerns submitted hereunder that are made in good faith, upon reasonable belief, or for assisting in any investigation relating thereto. However, the intentional filing of a false report, whether orally or in writing, may subject the employee to disciplinary or other action by the Company to the extent permitted by law.

6. If an employee believes that he or she has been subject to discrimination, retaliation or harassment for having reported any complaints or concerns under this policy, the employee should immediately report those facts following the same procedures that the employee submitted the original complaint or concern so that it can be investigated and addressed promptly and appropriately. If a complaint of discrimination, retaliation or harassment is substantiated, appropriate disciplinary or other action may be taken against the offending party commensurate with the severity of the offense, which may include termination of employment.

7. The Audit Committee shall retain as a part of the records of the Audit Committee all documents related to any such complaints or concerns for a period of no less than seven (7) years. The Company's outside auditors may review the records from time to time upon request.

8. The Audit Committee may modify or amend the procedures set forth herein at any time without notice.