

PRIORITY TECHNOLOGY HOLDINGS, INC.

WHISTLEBLOWER POLICY

Adopted as of July 25, 2018

Priority Technology Holdings, Inc. (the "*Company*") requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the Company, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that the Company can address and correct inappropriate conduct and actions. It is the responsibility of all board members, officers, employees and volunteers to report concerns about violations or suspected violations of the Company's Code of Ethics or of laws or regulations that govern the Company's operations, including such violations or suspected violations regarding accounting, internal accounting controls or auditing matters and concerns regarding questionable accounting or auditing matters (each, a "*Violation or Suspected Violation*").

No Retaliation

It is contrary to the values of the Company for anyone to retaliate against any board member, officer, employee or volunteer who in good faith reports a Violation or a Suspected Violation, such as a complaint of discrimination, or suspected fraud, or suspected violation of any regulation or Company policy governing the operations of the Company. An employee who retaliates against someone who has reported a Violation or Suspected Violation in good faith is subject to discipline up to and including termination of employment.

Reporting Procedure

The Company has an open-door policy and suggests that employees share their questions, concerns, suggestions or complaints with their supervisor. If you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with the Company's General Counsel. Supervisors and managers are required to report complaints or concerns about Violations or Suspected Violations in writing to the Company's General Counsel or the Board of Directors, who have the responsibility to investigate all reported complaints. Employees with concerns or complaints may also submit their concerns in writing directly to their supervisor or the General Counsel.

General Counsel

The Company's General Counsel is responsible for ensuring that all complaints about Violations or Suspected Violations are investigated and resolved and may submit such complaints to the Disclosure Committee for review and investigation. The General Counsel will advise the Board of Directors of all complaints regarding Violations or Suspected Violations and their resolution and will report at least annually to the Audit Committee on compliance activity relating to accounting or alleged financial improprieties.

Accounting and Auditing Matters

The Company's General Counsel shall immediately notify the Audit Committee of any Violation or Suspected Violation regarding corporate accounting practices, internal controls or auditing and work with the Audit Committee until the matter is resolved.

Reporting Violation or Suspected Violations and Confidentiality

Violations or Suspected Violations may be submitted on a confidential basis. Reports of such Violations or Suspected Violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation, and can be submitted through the following methods:

- Email: prth@integritycounts.ca
- Phone: 866-921-6714
- URL: www.integritycounts.ca/org/prth
- Mail: PO Box 91880 West Vancouver, British Columbia V7V 4S4 Canada
- Fax: 1-604-926-5668

Any allegations that prove not to be substantiated and that prove to have been made maliciously, or with knowledge that the allegations are false, will be viewed as a serious disciplinary offense.

Acting in Good Faith

Anyone filing a written complaint concerning a Violation or Suspected Violation must act in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Discipline or retaliation will not result from a complaint made in good faith.

Handling of Reported Violations or Suspected Violations

The Company's General Counsel will notify the person who submitted a complaint and acknowledge receipt of the reported Violation or Suspected Violation. All reports will be promptly investigated, and appropriate corrective action will be taken if warranted by the investigation.

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