



## WHISTLEBLOWER POLICY

### PURPOSE

The purpose of this policy is to set forth the procedures established by the Audit Committee of the Board of Directors of Ignite Restaurant Group, Inc. for the:

- (1) receipt, retention and treatment of complaints received by Ignite Restaurant Group, Inc. and its subsidiaries (collectively, "Ignite") regarding accounting, internal accounting controls or auditing matters; and
- (2) confidential, anonymous submission by Ignite's employees and individuals throughout the world of concerns regarding questionable accounting or auditing matters.

### COMPLAINTS COVERED BY POLICY

The procedures set forth in this policy relate to good faith complaints and concerns of Ignite's employees and any other interested third parties such as a vendor, guest or competitor ("Reports") regarding:

- (1) questionable accounting, internal accounting controls and auditing matters, including, without limitation:
  - a) fraud or deliberate error in the preparation, evaluation, review or audit of any Ignite financial statement;
  - b) fraud or deliberate error in the recording and maintaining of Ignite's financial records;
  - c) deficiencies in, or noncompliance with, Ignite's internal accounting controls;
  - d) misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in Ignite's financial records, financial reports or audit reports; or
  - e) deviation from full and fair reporting of Ignite's financial condition.
- (2) retaliation against employees or individuals who, in good faith, make Reports.

### RESPONSIBILITIES WITH RESPECT TO SPECIFIED REPORTS

The Audit Committee is responsible for overseeing the receipt, retention and investigation of and response to all Accounting/Financial/Fraud Reports. Ignite's General Counsel is responsible for administering these procedures on behalf of Ignite.

The General Counsel will promptly forward to the Audit Committee, in detail, any Report involving an Ignite senior officer or any complaint regarding accounting, internal accounting controls or auditing matters. In determining whether the Audit Committee or the General Counsel should be responsible for investigating such Report, the Audit Committee will consider all relevant facts and circumstances, including the identity of the alleged wrongdoer, the gravity of the alleged wrongdoing and the likelihood of a material adverse effect on Ignite's reputation or financial statements.

The General Counsel or his or her designee will investigate all other Reports. At the quarterly Audit Committee meeting, Internal Audit will provide a summary of all Reports received since the prior quarterly meeting. The General Counsel will provide such additional information regarding any Report as may be requested by the Audit Committee.

### TREATMENT OF REPORTS

In connection with the investigation of a Report, the Audit Committee and the General Counsel may consult with, and obtain the assistance of, any member of Ignite management who is not the subject of the Report. In addition,

the Audit Committee and the General Counsel may, in its or his or her sole discretion, retain independent legal, accounting or other advisors as may be necessary or appropriate.

Upon completion of the investigation of a Report, the Audit Committee or the General Counsel, as the case may be, will take such prompt and appropriate corrective action, if any, as in its or his or her judgment is deemed warranted.

#### **FOLLOW-UP TO REPORTS**

The Audit Committee or the General Counsel, as determined by the Audit Committee, will contact, to the extent appropriate, each Ignite employee or individual who files a Report to inform him or her of the results of the investigation and what, if any, corrective action was taken.

#### **RETALIATION PROHIBITED**

Consistent with Ignite's policies, neither Ignite, the Audit Committee nor any director, officer or employee of Ignite will discharge, demote, suspend, threaten, harass or in any other manner discriminate or retaliate, directly or indirectly, against any Ignite employee or individual who, in good faith, makes a Report or otherwise assists the Audit Committee, Ignite management or any other person or group, including any governmental, regulatory or law enforcement body, in investigating a Report.

Neither Ignite, the Audit Committee nor any director, officer or employee of Ignite shall (i) reveal the identity of any person who makes a Report and asks that his or her identity remain confidential, unless necessary to conduct an adequate investigation or compelled by judicial or other legal process, or (ii) make any effort to ascertain the identity of any person who makes a Report anonymously.

#### **RECORDS**

The General Counsel or his or her designee will maintain a log of all Accounting/Financial/Fraud Reports, tracking their receipt, investigation and resolution and the response to the person making the Report. Internal Audit will provide periodic summary reports thereof to the Audit Committee.

Ignite shall retain all Accounting/Financial/Fraud Reports and all records relating to such Reports for seven years after the close of any investigation.

#### **PROCEDURES FOR MAKING REPORTS**

The Ignite Open Door Hotline is managed by an outside, independent service provider and allows any Ignite employee or individual to make a Report without divulging his or her name. Open Door reports are monitored daily by the Senior Director of HR. All Accounting/Financial/Fraud Reports will be sent immediately to the General Counsel and the VP of Human Resources for investigation and tracked through the independent service provider.

The Ignite Open Door Hotline service provider will explain to each caller procedures for following up on the Report (including the caller's providing additional information at a later date).

Reports can be made, at any time, confidentially and anonymously to:

- (1) the Ignite Open Door Hotline online: **opendoor.igniterestaurants.com** or call toll-free: **1-866-882-0366**. The Ignite Open Door Hotline will be answered 24 hours a day, seven days a week; or
- (2) Ignite General Counsel by telephone (713) 366-7502 or e-mail at [smetzger@IgniteRestaurants.com](mailto:smetzger@IgniteRestaurants.com); or
- (3) Ignite management by writing to: Ignite Restaurant Group, Inc.  
Attn: General Counsel  
10555 Richmond Avenue  
Houston, Texas 77042