

## **WHISTLEBLOWER POLICY**

### **Submission of Comments to Audit Committee**

*Newtek Business Services Corp. (the “Company”) encourages employees to maintain open lines of communication and share comments and concerns they may have with members of management and if necessary, with the board of directors of the Company. Feedback from employees on matters related to their employment or the Company’s operations including its financial statement disclosures, accounting, internal accounting controls or auditing matters is greatly appreciated and helps to build a stronger organization. An employee should report suspected violations of applicable laws, rules, regulations, or the Code of Business Conduct and Ethics to his or her supervisor, a member of senior management, or to the Chief Compliance Officer.*

The Company maintains a policy that provides that employees of the Company may submit, on a confidential, anonymous basis if the employee so desires, comments related to, among other things, financial statement disclosures, accounting, internal accounting controls or auditing matters. Such comments should be set forth in writing, sealed in an envelope or submitted via e-mail, and addressed to the Chief Compliance Officer if an employee would like management to review the comments, or to the Chairman of the Audit Committee, which should be labeled: “To be opened by the Audit Committee only.” Employees may also deliver such envelopes in the Company’s internal mail system or deliver it by hand to the Chief Compliance Officer, who will deliver it unopened to the Chairman of the Audit Committee. If an employee would like to discuss matters with the Audit Committee, the employee should indicate this in the submission and include a telephone number at which he or she may be contacted if the Audit Committee deems it appropriate. This policy in no way prohibits employees or former employees from voluntarily communicating with the SEC or other authorities regarding possible violations of law or from recovering a whistleblower award from the SEC.

The Audit Committee reviews and considers any such comments that it may receive and may take action that it deems appropriate in order to respond thereto. The Audit Committee may request special treatment for a comment including the retention of outside counsel or other advisors. The Audit Committee retains any such comments for a period of no less than five years.

The Company’s Code of Business Conduct and Ethics prohibits any employee from retaliating or taking any adverse action against anyone for raising or helping to resolve business conduct or ethical concerns.