

FIESTA RESTAURANT GROUP, INC.
Dallas, Texas

Subject: **ETHICS HOTLINE**

Effective Date: May 7, 2012

Revised: May 2, 2017

Affects: All Employees

I. POLICY:

Fiesta Restaurant Group, Inc. and its subsidiaries (the “Company”) is committed to the highest standards of financial reporting and to encouraging honest and ethical behavior among its employees. The Company has established procedures for the confidential, anonymous reporting by employees of concerns relating to instances of corporate fraud, unethical business or personal conduct, questionable accounting, financial reporting or auditing matters, violations of state or federal law or events that may cause substantial and specific danger to the employee’s or public’s health and safety of employees or the public. The Company believes that its employees have a responsibility to evaluate and report allegations of suspected wrongdoing to the appropriate parties. The Company encourages employees to make such reports to strengthen the Company’s efforts to eliminate wrongdoing and to encourage an environment of honest and ethical behavior.

II. SCOPE:

This policy applies to all Company employees.

III. PROCEDURES:

A third-party, multi-lingual “hotline” (the **Ethics Hotline**) has been established for anonymous reporting of suspected wrongdoing or unethical behavior. The Ethics Hotline is available 24 hours a day and seven days a week and may be accessed at www.fiestaethics.ethicspoint.com or toll-free by telephone at 1-855-374-6684 (1-855-FRG-NOTIFY). The Company does not tolerate retaliation against anyone who makes a good faith report. The Ethics Hotline is designed to protect the identity of the reporting employee if they choose to remain anonymous. All Ethics Hotline reports will be reviewed and the appropriate individual within the Company will conduct an investigation.

In lieu of reporting on the Ethics Hotline, employees may also report suspected wrongdoing or unethical behavior to your immediate supervisor, the Legal Department or the Human Resources Department.

IV. GENERAL INSTRUCTIONS:

1. Employees who feel the need to voice a concern and are not comfortable going through the available channels within the Company may use the Ethics Hotline to confidentially report their concern.
2. The Ethics Hotline is operated by EthicsPoint/NAVEX Global, which is a leading third-party provider of employee hotline services. The Ethics Hotline is staffed with highly skilled operators who will assist employees with reporting their concern.
3. If the caller chooses to remain anonymous, their identity will be protected. Callers who wish to remain anonymous will be issued a unique report ID number, which allows them to follow up on the status of their report either through a phone call or through the secure website set up for this purpose. This also allows the Company to ask follow up questions of the caller while preserving their privacy.

V. RETALIATION:

The Company does not tolerate retaliation against anyone who makes a good faith report, cooperates with an investigation or audit, or refuses to participate in activities that violate applicable laws, regulations, Company policies, or the Code of Business Ethics and Conduct. Any employee who engages in retaliation will be subject to disciplinary action, up to and including termination of employment.

The Fiesta Ethics Hotline Number is 1-855-374-6684 (1-855-FRG-NOTIFY)

Or you may use the following secure website:www.fiestaethics.ethicspoint.com

This policy satisfies the provisions of Section 301.4 of the Sarbanes-Oxley Act of 2002