



PROFICIENT AUTO LOGISTICS, INC.

Proficient Auto Logistics, Inc.

Whistleblower Policy

May 6, 2024

WHISTLEBLOWER POLICY

Introduction

This policy governs the procedures of the Audit Committee (the “Audit Committee”) of Proficient Auto Logistics, Inc. (the “Company”) relating to the handling of complaints and concerns received by the Company or any of its subsidiaries, from employees or others (including anonymous submissions) (each such complaint or concern being a “Report”) regarding accounting, internal accounting control or auditing matters involving the Company (“Accounting Matters”).

Examples of Accounting Matters which should be reported pursuant to this Whistleblower Policy (this “Policy”) include, without limitation:

- fraud, deliberate error or gross negligence in the preparation, evaluation, review or audit of any Company financial statements, tax returns or other financial reports of the Company;
- fraud, deliberate error or gross negligence in the recording and maintaining of the Company’s financial records;
- deficiencies in or noncompliance with the Company’s internal accounting and reporting controls;
- misrepresentation or false statements to or by a senior officer or accountant regarding a matter contained in the Company’s financial records, financial statements, tax returns or other financial reports;
- deviation from full and fair reporting of the Company’s financial condition., results of operations or cash flows;
- violations of the rules and regulations of the Securities and Exchange Commission that are related to accounting, internal accounting controls and auditing matters;
- Violations of the Company’s Insider Trading Policy, U.S. federal securities laws or anti-corruption laws, including suspected or alleged dishonest or illegal conduct by any person, including the Company employees and third-party service providers; or
- the taking of any action to coerce, manipulate, mislead, or fraudulently influence the Company’s external auditor in any way that would render the Company’s financial statements materially misleading.

Any person can submit a Report regarding an Accounting Matter without fear of retaliation of any kind.

Procedures for Making Reports

The Company shall maintain a toll-free hotline and web-based reporting mechanism (“Ethics Hotline”) that allows any Company employee to make a Report without divulging his or

her name. Contact information for the Ethics Hotline shall be made available to all Company employees. The person maintaining the Ethics Hotline shall promptly share the information provided in the Report with the Company's chief legal officer or his/her designee. The person maintaining the Ethics Hotline shall explain to each Company employee procedures for following up on the Report (including the Company's employee's providing additional information at a later date).

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

Board of Directors - Audit Committee
Proficient Auto Logistics, Inc.
12276 San Jose Blvd., Suite 426
Jacksonville, FL 32223

Reporting as specified above is in addition to, and shall not be deemed to replace, any other communications that may be appropriate or required, including but not limited to communications with the Company employee's co-workers and immediate supervisor(s) in the ordinary course of the Company employee's duties.

Responsibilities with Respect to Specified Reports

The Audit Committee is responsible for overseeing the receipt, retention and investigation of and response to all Reports. The Company's chief legal officer is responsible for administering these procedures on behalf of the Company.

Upon receipt of a Report, the Company's chief legal officer will (i) determine whether the complaint actually pertains to Accounting Matters and (ii) when possible, acknowledge receipt of the complaint to the sender. The General Counsel will promptly forward to the Audit Committee, in detail, any Report involving Accounting Matters. Reports relating to Accounting Matters will be reviewed under Audit Committee direction and oversight by the Company's chief legal officer, Internal Audit function or such other persons as the Audit Committee determines to be appropriate.

At the next scheduled Audit Committee meeting, the Company's chief legal officer will present a summary of all Reports received other than those pertaining to Accounting Matters. The Company's chief legal officer will provide such additional information regarding any Report as may be requested by the Audit Committee. The Audit Committee may request special treatment for any Report and may assume the direction and oversight of an investigation of any such Report.

Treatment of Reports

In connection with the investigation of a Report, the Audit Committee and the Company's chief legal officer may consult with, and obtain the assistance of, any member of Company management who is not the subject of the Report. In addition, the Audit Committee and the

Company's chief legal officer may, in its or his/her sole discretion, retain independent legal, accounting or other advisors as may be necessary or appropriate to investigate the Report.

Upon completion of the investigation of a Report, the Audit Committee or the Company's chief legal officer, as the case may be, will take such prompt and appropriate corrective action, if any, as in its or his/her judgment is deemed warranted.

Follow-Up to Reports

The Audit Committee or the Company's chief legal officer, as determined by the Company's chief legal officer, will provide updates to the person maintaining the Ethics Hotline, so that each Company employee who files a Report can be informed of the results of the investigation and what, if any, corrective action was taken.

Confidentiality

Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review. Access to Reports may be granted to regulatory agencies and other parties at the discretion of the Audit Committee. Documents that are covered by the attorney-client communication and/or work-product privileges should not be disclosed unless the General Counsel has consented in writing to a waiver of privilege.

Retaliation Prohibited

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

Neither the Company, the Audit Committee nor any director, officer or employee of the Company 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 obligation, or (ii) make any effort to ascertain the identity of any person who makes a Report anonymously.

Records

The Ethics Hotline, under the supervision of the Company's chief legal officer, will maintain a log of all Reports, tracking their receipt, any investigation conducted, their resolution and the response given to the person making the Report as required under applicable law or any document retention policy. The the Company's chief legal officer will provide periodic summary reports thereof to the Audit Committee, and the Audit Committee shall provide summary reports to the Board periodically, and at least annually, regarding any significant Reports and the results of any investigation regarding such Reports.

The Company shall retain all Reports and all records relating to such Reports in accordance with the applicable provisions of its records retention policy.

Disclosure

A copy of this policy shall be made available to all Company employees.

Annual Review of Policy

The Audit Committee shall review this policy and make changes as appropriate on an annual basis.