



AFC Enterprises, Inc. – Whistleblower Policy

The Audit Committee of AFC Enterprises, Inc.'s Board of Directors has approved these policies and procedures for:

- (1) the receipt, retention and treatment of complaints received by AFC Enterprises, Inc. (the "Company") regarding accounting, internal accounting controls or auditing matters ("Accounting Complaints"), and
- (2) the confidential, anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters ("Employee Complaints").

These procedures are contemplated by the Sarbanes-Oxley Act of 2002 and related regulations of the Securities and Exchange Commission. The Audit Committee has established these procedures to facilitate disclosure of questionable practices, encourage proper individual conduct and alert the Audit Committee of potential problems before they have serious consequences.

The Company shall maintain on its public website directions for submitting Accounting and Employee Complaints by

- (1) telephone,
- (2) mail, and
- (3) electronic mail.

If an employee or any other person has complaints or concerns regarding accounting, internal accounting controls or auditing matters, such persons are encouraged to report these complaints or concerns to the Audit Committee. Please be aware that procedures are in existence so that employees may submit such complaints or concerns to the Audit Committee on an anonymous/confidential basis. The Company's policy is not to retaliate against any director, officer or employee who provides truthful information relating to the accounting and auditing matters discussed herein.

The Audit Committee has established the following additional procedures relating to such complaints or concerns:

- All Accounting and Employee Complaints will be received by the Company's Chief Compliance Officer and forwarded to the chair of the Audit Committee on at least a quarterly basis.
- The Chief Compliance Officer, or his or her designee, shall conduct an initial inquiry into the Accounting and Employee Complaint and submit an initial report of findings to the chair of the Audit Committee.

- The chair of the Audit Committee will direct such additional inquiry, as he or she deems appropriate.
- The status of any ongoing Accounting and Employee Complaints will be reported on at least a quarterly basis to the chair of the Audit Committee, and, if the chair so directs, to the Audit Committee or the Board of Directors.
- The chair of the Audit Committee may request special treatment of any Accounting and Employee Complaint, including the retention of outside counsel, accountants or other advisors.
- The chair of the Audit Committee is authorized to take, or cause to be taken, all appropriate actions in response to any Accounting or Employee Complaint.