

# WHISTLEBLOWER

## COMPLAINT AND INVESTIGATION PROCEDURES FOR ACCOUNTING, INTERNAL CONTROLS, AUDITING MATTERS AND EMPLOYMENT AND LABOR PRACTICES

It is the policy of BGC Partners, Inc. (the “Company”) and its Board of Directors to treat complaints about accounting, internal controls, employment and labor practices, auditing matters, or questionable financial practices (“Complaints”) seriously and to handle their review expeditiously. Complaints that are accounting or financial in nature (“Accounting Complaints”) will be handled by the Company’s Audit Committee (the “Audit Committee”) as set forth below.

If requested by any Company employee, the Company will protect the confidentiality and anonymity of the employee to the fullest extent possible, consistent with its need to conduct an adequate review of and, if necessary, address the Complaint or take further action. Vendors, customers, business partners and other parties external to the Company will also be given the opportunity to submit Complaints; however, the Company is not obligated to keep Complaints from non-employees confidential or to maintain the anonymity of any such non-employees.

### PROCEDURES

#### Receipt of Complaints:

Any person may submit a Complaint to representatives of Morgan, Lewis & Bockius LLP:

1. by writing to Morgan, Lewis & Bockius LLP, c/o Chris Jensen, Esq., 101 Park Avenue, New York, NY 10178-0060, ATTN: BGC Partners Whistleblower;
2. by calling 1-877-309-1499; or
3. by sending an email to [bgcpartnerswhistleblower@morganlewis.com](mailto:bgcpartnerswhistleblower@morganlewis.com).

Employees submitting an Accounting Complaint need not provide their name or other personal information and reasonable efforts will be used to conduct the investigation that follows from such Complaint from an employee in a manner that protects the confidentiality and anonymity of the employee submitting the Complaint. Other Complaints may require more detailed information to receive a complete review.

Nothing in this policy shall restrict any person from reporting possible violations of federal, state, or local law or regulation to any governmental agency, or taking any other actions, in each case that are protected under the whistleblower provisions of federal, state, or local law or regulation.

### **Treatment of Complaints:**

1. An Accounting Complaint made under these procedures shall be directed by Morgan, Lewis & Bockius LLP to the Company's General Counsel or other designated Company legal counsel (in either case, "Company Counsel") and the Chairman of the Audit Committee. Complaints received by Morgan, Lewis & Bockius LLP that do not constitute Accounting Complaints shall be directed by Morgan, Lewis & Bockius LLP only to the Company's General Counsel or other designated Company legal counsel.
2. Company Counsel and the Chairman of the Audit Committee shall review the Accounting Complaint, and may jointly investigate it or may agree to assign another employee, outside counsel, advisor, expert or third-party service provider to investigate, or assist in investigating, the Accounting Complaint. Company Counsel and the Chairman of the Audit Committee may direct that any individual assigned to investigate an Accounting Complaint work at the direction of or in conjunction with Company Counsel, the Chairman of the Audit Committee, or any attorney in the course of the investigation. Other Complaints shall be reviewed and investigated by appropriate persons, including Company Counsel, as appropriate.

### **ACCESS TO REPORTS AND RECORDS AND DISCLOSURE OF INVESTIGATION RESULTS**

All reports and records associated with Complaints are considered confidential and access will be restricted to members of the Audit Committee (if applicable), the Company's legal department, employees of the Company or outside counsel involved in investigating a Complaint as contemplated by these procedures. Access to reports and records may be granted to other parties at the discretion of the Audit Committee or Company Counsel (if applicable).

**Updated: November 2017**