

## **FIRST GUARANTY BANCSHARES, INC.**

### **SUBMISSION OF COMPLAINTS REGARDING ACCOUNTING, INTERNAL CONTROLS OR AUDITING MATTERS**

Section 301 of the Sarbanes-Oxley Act of 2002 requires public companies to establish procedures for the receipt, retention and treatment of complaints received by companies regarding accounting, internal accounting controls or auditing matters, and the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

First Guaranty Bancshares, Inc. (the “Company”) has established the following procedures for the submission of complaints and concerns of employees, shareholders and others regarding accounting, internal accounting controls and auditing matters, including complaints regarding attempted or actual circumvention of internal accounting controls or complaints regarding violations of the Company’s accounting policies (“Accounting Complaints”).

#### **A. Procedures for Receiving Accounting Complaints**

Accounting Complaints may be made to the Audit Committee via regular mail (dedicated post office box) at:

First Guaranty Bancshares, Inc.  
Attention: Audit Committee  
P.O. Box 1450  
Amite, Louisiana 70422

#### **B. Confidential and Anonymous Reports by Employees**

Employees of the Company are expressly authorized and will be informed that they can make Accounting Complaints using the procedures described in Section A. All Accounting Complaints received from employees will be treated on an anonymous and confidential basis unless otherwise required by law.

#### **C. Protection of Whistleblowers**

Consistent with the policies of the Company, the Audit Committee and the Company’s management will not retaliate or attempt to retaliate, and will not tolerate any retaliation or attempted retaliation by any other person or group, directly or indirectly, against any employee who, in good faith, makes an Accounting Complaint or provides assistance to the Audit Committee, the Company’s management or any other person or group, including any governmental, regulatory or law enforcement body, investigating or otherwise helping to resolve an Accounting Complaint.