

**WHISTLEBLOWER POLICY  
OF  
FRONTIER GROUP HOLDINGS, INC.**

**EFFECTIVE AS OF NOVEMBER 9, 2021**

**Policies and Procedures for Complaints Regarding Accounting, Internal Accounting Controls, Fraud, Auditing Matters and Suspected Code of Ethics Violations**

**Introduction**

Frontier Group Holdings, Inc., a Delaware Corporation (“Frontier”), is committed to high standards of ethical, moral and legal business conduct. It seeks to facilitate full and accurate financial disclosure and to maintain Frontier’s books and records in compliance with all applicable laws, rules and regulations. In addition, Frontier seeks to encourage proper individual conduct among Frontier’s employees, independent contractors, third-party vendors, customers and business partners and encourage such individuals to provide notice to the Audit Committee (the “Audit Committee”) of the Board of Directors of Frontier and Frontier Management of potential accounting and ethical problems, respectively, before they have serious consequences. Accordingly, the following policies and procedures (this “Policy”) have been adopted by the Audit Committee to govern the receipt, retention and treatment of complaints regarding Frontier’s accounting, internal accounting controls and auditing matters as discussed in further detail in Section A hereof (collectively, “Accounting Complaints”), as well as suspected Code of Ethics violations. These procedures have been developed to ensure that Frontier employees can submit concerns regarding questionable activity in a confidential, anonymous manner without fear of dismissal or retaliation of any kind.

All employees and third parties making reports are asked to provide as much detail and supporting information as possible about their concerns to assist the investigative process. It is the policy of Frontier to treat Accounting Complaints seriously and expeditiously.

**A. Scope of Matters Covered**

These procedures relate to Accounting Complaints and any suspected Code of Ethics violations, including, without limitation, the following:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of Frontier;
- fraud or deliberate error in the recording or maintaining of financial records of Frontier;

- significant deficiencies in or intentional noncompliance with Frontier’s internal accounting controls;
- misrepresentations or false statements to or by an officer of Frontier or an accountant regarding a matter contained in the financial records, financial reports or audit reports of Frontier;
- deviation from full and fair reporting of Frontier’s financial condition;
- conduct which may reasonably be believed to be a violation of the Foreign Corrupt Practices Act or other anti-corruption laws;
- unlawful activities;
- mail fraud, wire fraud, bank fraud, or securities fraud, including fraudulent statements to the SEC or the investing public;
- violations of SEC rules and regulations or any other laws applicable to Frontier’s financial accounting, maintenance of financial books and records, internal accounting controls and financial statement reviews or audits; or
- violations of rules or regulations regarding hazards, operational safety, or workplace safety, health, or security.

## **B. Submission and Receipt of Complaints**

### **1. Code of Ethics**

Persons with complaints or concerns regarding suspected Code of Ethics violations should promptly report them to their supervisor, the HR Department, the Legal Department, or via Frontier’s Whistleblower Hotline number or URL link. The Hotline number is **1-844-263-9404** and the URL link is listed on Frontier’s intranet site under the “My links” tab. Any phone call to the Whistleblower Hotline number will be received by a third-party contractor specifically engaged to provide hotline services. All reports made through the Whistleblower Hotline shall remain anonymous unless the caller directs otherwise. To protect the anonymity of employees, the web logs for Frontier’s Intranet have been disabled and any submission will result in an email being generated that appears to be from Frontier’s server.

### **2. Accounting Complaints**

Persons who have Accounting Complaints may, rather than submitting such complaints directly to their supervisor or Frontier Management, submit them confidentially and anonymously via Frontier's Whistleblower Hotline number or URL link (see B.1., above). Any person may also submit written Accounting Complaints to the General Counsel (the “Compliance Officer”), marked CONFIDENTIAL, at the following address: 4545 Airport Way, Denver, CO 80239. In addition, any person may also submit Accounting Complaints directly to the Audit Committee. All Accounting Complaints submitted to the Whistleblower Hotline or URL link initially will be reviewed by the Compliance Officer. Upon receipt of an Accounting Complaint, the Compliance Officer or the Audit Committee, as applicable, will acknowledge receipt to the person reporting the complaint if possible.

If Frontier contracts with a third party to handle complaints or any part of the complaint process, then the third party will comply with these policies and procedures.

### **C. Content of Complaints**

To assist in the response to or investigation of a complaint, the complaint should be factual rather than speculative, and contain as much information as possible to allow for proper assessment of the nature, extent and urgency of the matter that is the subject of the complaint. Complaints that contain unspecified wrongdoing or broad allegations without verifiable evidentiary support will be less likely to result in investigation. Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and have been made maliciously or with knowledge of their falsity will be viewed as a serious disciplinary offense.

### **D. Confidentiality and Anonymity of Persons Reporting Complaints**

While Frontier prefers that persons reporting complaints identify themselves to aid in the investigation, if necessary, reports may be made anonymously if desired. If requested by the employee, Frontier will protect the confidentiality and anonymity of an employee who makes an complaint to the fullest extent possible, consistent with the need to conduct an adequate review and investigation of the complaint. Independent contractors, vendors, customers, business partners and other parties external to Frontier will also be given the opportunity to submit complaints; however, Frontier is not obligated to keep such complaints from non-employees confidential or to maintain the anonymity of non-employees.

### **E. Retention of Complaints**

Written copies of all complaints will be retained by Frontier (as appropriate) in accordance with Frontier's Records Retention and Destruction Policy and applicable law. All complaints and documents relating to such complaints made through the procedures outlined in this Policy shall be retained for at least five (5) years from the date of the complaint, after which time the information may be destroyed unless the information may be relevant to any pending or potential litigation, inquiry or investigation, in which case the information may not be destroyed and must be retained for the duration of that litigation, inquiry or investigation and thereafter as necessary.

### **F. Access to Reports and Records Regarding Complaints**

All reports and records associated with complaints are considered confidential information and access will be restricted to the Compliance Officer or any person assigned to investigate the complaint on behalf of the Compliance Officer, the members of the Audit Committee, 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.

## **G. Treatment of Complaints**

All complaints will be taken seriously and addressed promptly, discreetly and professionally.

1. A complaint made under these procedures shall be directed to the Compliance Officer and/or the Audit Committee according to the procedures set forth above, and in the event of the Compliance Officer's extended absence, the chairperson of the Audit Committee, who shall report directly to the Audit Committee on such matters.
2. The Compliance Officer or the Audit Committee, as applicable, shall review the complaint, and may investigate it themselves or may assign another employee, outside counsel, advisor, expert or third-party service provider to investigate or assist in investigating the complaint. The Compliance Officer or the Audit Committee, as applicable, may direct that any individual assigned to investigate a complaint work at the direction of or in conjunction with Frontier's legal department, legal counsel or any other attorney in the course of the investigation.
3. Unless otherwise directed by the Compliance Officer or the Audit Committee, as applicable, any person assigned to investigate a complaint will report the findings of the investigation and recommendations to the Compliance Officer or the Audit Committee, as applicable. If the investigator is able to recommend appropriate disciplinary or corrective action, the investigator also may recommend disciplinary or corrective action.
4. If determined to be necessary by the Compliance Officer or the Audit Committee, as applicable, Frontier shall provide for appropriate funding to obtain and pay for additional resources that may be necessary to conduct the investigation, including without limitation, retaining outside counsel and/or expert witnesses.
5. A summary of Accounting Complaints received under this policy will be communicated by the Compliance Officer to the Audit Committee on a quarterly basis (or a more frequent basis should conditions warrant more timely action). Such summary shall specifically show: (i) the complainant (unless anonymous, in which case the report will so indicate), (ii) a description of the substance of the Accounting Complaint, (iii) the status of the investigation, (iv) any conclusions reached by the investigator and (v) findings and recommendations. The Audit Committee may, at any time, request a briefing by the Compliance Officer or other person(s) conducting the investigation regarding their findings. The Audit Committee shall have full authority to determine the corrective action, if any, to be taken in response to an Accounting Complaint.
6. At any time with regard to any Accounting Complaint received by the Compliance Officer or the Audit Committee, as applicable, the Compliance Officer may specify a different procedure for investigating and treating such an Accounting Complaint, such as when the Accounting Complaint concerns pending litigation, in which case it must be reported to the members of the Audit Committee.

## **H. Disclosure of Investigation Results**

Complaints and any resulting investigations, reports or resulting actions will generally not be disclosed to the public except as required by any legal requirements or regulations or by any Frontier policy in place at the time.

### **I. Non-Retaliation**

It is Frontier's policy to comply with all applicable laws that protect our employees against unlawful discrimination or retaliation by us or our agents as a result of their lawfully reporting information regarding, or their participation in, investigations regarding Accounting Complaints or suspected Code of Ethics violations. If any employee believes that such employee has been subjected to any harassment, threat, demotion, discharge, discrimination or retaliation by Frontier or its agents for reporting complaints in accordance with this policy, the employee may file a complaint with Frontier's Vice President of Human Resources. If it is determined that an employee has experienced any improper employment action in violation of this policy, Frontier shall promptly take appropriate corrective action.

### **J. Compliance with Law**

This Policy is intended to meet the requirements of Rule 10A-3(b)(3) under the U.S. Securities Exchange Act of 1934, as amended.

### **K. Review**

This Policy will be subject to the periodic review of the Audit Committee. Any proposed changes to this Policy will be, upon recommendation of the Audit Committee, reviewed and approved by the Board of Directors of Frontier.

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