

First Southern, LLC
Business Continuity Plan (BCP)

I. Emergency Contact Persons

ESH Capital, LLC's two emergency contact persons are:

W. Heath Hawk President/CEO Office : (770) 777-9373 Cell Phone: (770) 891-1232 Firm E-Mail: hhawk@fssec.com.com Other E-Mail : wheathhawk@gmail.com	Vasileios Syfris General Securities Principal Office : (770) 777-9373 Cell Phone: (678) 557-3906 Firm E-Mail: vsyfris@fssec.com Other E-Mail: vsyfris@fssec.com
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These names will be updated in the event of a material change and our Executive Representative will review them within 17 business days of the end of each quarter.

II. Firm Policy

First Southern, LLC's ("FF" or the "Firm") policy is to respond to a Significant Business Disruption (SBD) by safeguarding employees' lives and Firm property, making a financial and operational assessment, quickly recovering and resuming operations, and protecting all of the Firm's books and records. In the event of an SBD, this plan will be implemented to ensure business continuity.

a. Significant Business Disruptions (SBDs)

Our plan anticipates two kinds of SBDs, internal and external. Internal SBDs affect only our Firm's ability to communicate and do business, such as a fire in our building. External SBDs prevent the operation of the securities markets or a number of firms, such as a terrorist attack, a city flood, or a wide-scale, regional disruption.

b. Approval and Execution Authority

Mr. John Holman, CCO, is responsible for approving the plan and for conducting the required annual review. Mr. Holman has the authority to execute this BCP.

c. Plan Location and Access

The Firm will maintain copies of its BCP plan and the annual reviews, and the changes that have been made to it for inspection. A hard copy of our plan is located in our main office and at our off-site backup location. A hard copy of the BCP plan is kept at the home of Heath Hawk at 1 Calle Taft Playa Grande, Apt. 5B, San Juan, PR 00911 and at the home of John Holman 6515 Eli Davis Rd Cumming GA 30040

III. Business Description

Our Firm's business is limited to receiving shared commissions from an affiliated broker-dealer, First Southern Securities, LLC as well as engaging in mergers & acquisitions, fairness opinions, private placements, equities, corporate debt, government securities and municipal securities. . Our Firm is an introducing firm, in which our business is either direct business with an issuer, or securities are executed and cleared by our clearing firm. The firm does not perform any type of execution or clearing function for itself or others. Furthermore, we do not hold customer funds or securities.

In the event that First Southern ceases operations due to a significant business interruption, our clients may access information regarding their investments by contacting the respective issuer directly or contacting our clearing firm.

IV. Office Locations

The Firm's main office is located at Metro Office Park 8 St. 1, Ste 401 Guaymabo, PR 00968. Its main telephone number is 787-979-2160. Our employees may travel to that office by means of foot, car, or bus.

V. Alternative Physical Location(s) of Employees

In the event of an SBD, Employees have systems and phones that connect directly to the firms server domain.

Owners and employees of the firm will be able to work from home or remotely by connecting via VPN from their laptop or home computers. They will have access through the internet and/or cellular devices as well as the cloud folders where the firm will store their files. In the event of a hurricane or disaster in which the island is swept away, employees will be able to work from their affiliated firm's office location in Alpharetta, Georgia in the United States once they can arrange travel there. Nonetheless, all data will be preserved via the cloud and Carbonite backup.

VI. Customers' Access to Funds and Securities

First Southern does not maintain custody of customers' funds or securities. In the event of an internal or external SBD, if telephone service is available, our registered persons will be able to handle telephone calls from our customers. The firm will make this information available to customers through its disclosure policy.

If SIPC determines that we are unable to meet our obligations to our customers or if our liabilities exceed our assets in violation of Securities Exchange Act Rule 15c3-1, SIPC may seek to appoint a trustee to disburse our assets to customers. We will assist SIPC and the trustee by providing our books and records identifying customer accounts subject to SIPC regulation.

VII. Data Back-Up and Recovery (Hard Copy and Electronic)

Our Firm maintains its primary books and records and its electronic records in a secure location in the Firm's main office. Mr. Holman, CCO, is responsible for the maintenance of these books and records.

The Firm backs up its electronic records daily, and as a full backup, each night, via Amazon which is Cloud Storage.

If our primary site is inoperable, we will continue operations from an alternate location. For the loss of electronic records, we will either physically recover the storage media or electronically recover data from the cloud, or, if our primary site is inoperable, continue operations from an alternate location.

VIII. Financial and Operational Assessments

a. Operational Risk

In the event of an SBD, we will immediately identify what means will permit us to communicate with our employees, critical business constituents, critical banks, critical counter-parties, and regulators. Although the effects of an SBD will determine the means of alternative communication, the communications options we will employ will include telephone, voice mail and secure e-mail. In addition, we will retrieve our key activity records as described in the section above, Data Back-Up and Recovery (Hard Copy and Electronic).

b. Financial and Credit Risk

In the event of an SBD, we will determine the value and liquidity of our investments and other assets to evaluate our ability to continue to fund our operations and remain in capital compliance. We will contact our critical banks and apprise them of our financial status. If we determine that we may be unable to meet our obligations to those counter-parties or otherwise continue to fund our operations, we will request additional financing from our bank or other credit sources to fulfill our obligations. If we cannot remedy a capital deficiency, we will file appropriate notices with our regulators and immediately take appropriate steps.

IX. Mission Critical Systems

Our firm's "mission critical systems" are those that are critical to the firm's business and operations such as:

- Accounting software
- Telephones
- Facsimiles
- Internet Access
- Password lists
- Microsoft Office (including Word, Excel, Powerpoint & Access)

We have primary responsibility for establishing and maintaining our business relationships with our customers and have sole responsibility for our mission critical functions.

Recovery-time objectives provide concrete goals to plan for and test against significant business disruption. They are not, however, hard and fast deadlines that must be met in every emergency situation, and various external factors surrounding a disruption, such as time of day, scope of disruption, and status of critical infrastructure—particularly telecommunications—can affect actual recovery times. Recovery refers to the restoration of settlement activities after a wide-scale disruption; resumption refers to the capacity to accept and process new transactions and payments after a wide-scale disruption.

A. Our Firm's Mission Critical Systems

i. **Securities Transactions**

For our merger and acquisition services, we will either act as the facilitator between the buyer and seller of each transaction or offer advisory services to a customer. For private placements, all transactions are done using a private placement memorandum. In the event of an internal SBD, clients can contact the issuers directly. Their contact numbers are contained within the offering documents. Our firm does engage in general securities and we will our customer directly to the clearing firm in the event of an SBD. .

X. Alternate Communications Between the Firm and Customers, Employees, and Regulators

A. Customers

We communicate with our customers using the telephone, e-mail, fax, U.S. mail, and in personal visits at our firm or at the customer's location. In the event of an SBD, we will assess which means of communication are still available to us, and use the means closest in speed and form (written or oral) to the means that we have used in the past to communicate with the other party. For example, if we

have communicated with a party by e-mail but the Internet is unavailable, we will call them on the telephone and follow up where a record is needed with paper copy in the U.S. mail.

B. Employees

We communicate with our employees using the telephone, e-mail, and in person. In the event of an SBD, we will assess which means of communication are still available to us, and use the means closest in speed and form (written or oral) to the means that we have used in the past to communicate with the other party. We will also employ a call tree so that senior management can reach all employees quickly during an SBD. The call tree includes all staff home, cell and office phone numbers.

C. Regulators

We are currently a member of FINRA and a fully registered broker-dealer with the SEC. In addition, we are registered with the State of Georgia and a Puerto Rican SRO. We communicate with our regulators using the telephone, e-mail, fax, U.S. mail, and in person. In the event of an SBD, we will assess which means of communication are still available to us, and use the means closest in speed and form (written or oral) to the means that we have used in the past to communicate with the other party.

FINRA emergency contact info:

Boca Raton District Office: 5200 Town Center Circle, Suite 200, Boca Raton, FL 33486

Phone: 561-443-8000

Office of the Commissioner of Financial Institutions: P.O. Box 11855, San Juan, Puerto Rico 00910-3855

Phone: 787-723-3131

XI. Critical Business Constituents, Banks, and Counter-Parties

a. Business constituents

We have contacted our critical business constituents (businesses with which we have an ongoing commercial relationship in support of our operating activities, such as vendors providing us critical services), and determined the extent to which we can continue our business relationship with them in light of the internal or external SBD. We will quickly establish alternative arrangements if a business constituent can no longer provide the needed goods or services when we need them because of a SBD to them or our Firm.

b. Banks

The bank maintaining our operating account is Banco Popular De Puerto Rico located at P.O. Box 362708, San Juan, Puerto Rico, 00936.

c. Counter-Parties

We have contacted our critical counter-parties, such as other broker-dealers or institutional customers, to determine if we will be able to carry out our transactions with them in light of the internal

or external SBD. Where the transactions cannot be completed, we will work with those counter-parties directly to make alternative arrangements to complete those transactions as soon as possible.

XII. Regulatory Reporting

We now file reports with our regulators using paper copies in the U.S. mail, and electronically using fax, e-mail, and the Internet. In the event of an SBD, we will check with the SEC, FINRA, and other regulators to determine which means of filing are still available to us, and use the means closest in speed and form (written or oral) to our previous filing method. In the event that we cannot contact our regulators, we will continue to file required reports using the communication means available to us.

XIII. Disclosure of Business Continuity Plan

We provide in writing a BCP disclosure statement to customers at the time of a transaction. We also mail the disclosure statement to customers upon request.

XIV. Updates and Annual Review

The Firm will update this plan whenever we have a material change to our operations, structure or business location. In addition, the Firm will review this BCP annually to modify it for any changes in our operations, structure, business, or location.

XV. Senior Manager Approval

I have approved this Business Continuity Plan as reasonably designed to enable the Firm to meet its obligations to customers in the event of an SBD.

Signed: John Holman
Title: Chief Compliance Officer
Date: 10/20/2020