

**CHARTER OF THE AUDIT COMMITTEE
OF THE BOARD OF DIRECTORS
OF
VISLINK TECHNOLOGIES, INC.**

Purpose

The Audit Committee (the "Committee") is appointed by the Board of Directors (the "Board") of Vislink Technologies, Inc. (collectively with its subsidiaries, the "Company") to assist the Board in overseeing the accounting and financial reporting processes of the Company and the audits of the Company's financial statements. In that regard, the Committee assists the Board in monitoring the: (1) integrity of the financial statements of the Company; (2) independent auditor's qualifications and independence; (3) performance of the Company's internal audit function and independent auditor; and (4) compliance by the Company with legal and regulatory requirements.

The Committee shall oversee the preparation and public filing of the Company's annual report in accordance with the disclosure requirements of the OTC Markets Group (the "OTC"). Although the Company is no longer subject to the reporting and proxy rules of the Securities and Exchange Commission (the "SEC"), the Committee shall review the annual report and any related shareholder materials to ensure that they present appropriate financial and audit-related information consistent with applicable law and sound corporate governance practices.

Committee Membership

The Committee shall consist of non-employee independent members of the Board appointed by the Board. All members of the Committee shall be able to read and understand the Company's fundamental financial statements, including its balance sheet, income statement, and cash flow statement. No member of the Committee shall have participated in the preparation of the financial statements of the Company or any current subsidiary at any time during the past three years.

Members of the Committee may be replaced by the Board with or without cause. A member of the Committee may resign by delivering their written notice of resignation to the Chair of the Board, to take effect at a date specified therein, or upon delivery of such written notice if no date is specified. Unless the Board elects a chair of the Committee, the Committee shall elect a chair by majority vote.

Meetings

The Committee shall meet as often as it deems necessary to fulfill its responsibilities, but not less frequently than quarterly. The Committee chair shall preside at each meeting. In the event the Committee chair is not present at a meeting, the Committee members present at that meeting shall designate one of its members as the acting chair of such meeting. The Committee shall meet periodically in separate executive sessions with management, the internal auditor, if any, and the independent auditor, and have such other direct and independent interaction with such persons from time to time as the members of the Committee deem appropriate. The Committee may request any officer or employee of the Company or the Company's outside counsel or independent auditor, if any, to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee. Written minutes of Committee meetings shall be maintained. The Committee may also act by unanimous written consent in lieu of a meeting.

Committee Authority and Responsibilities

The Committee shall have the sole authority to appoint, determine funding for, and oversee the outside auditor. The Committee shall be directly responsible for the appointment, compensation, retention, and oversight of the work of the independent auditor (including resolution of disagreements between management and the independent auditor regarding financial reporting) for the purpose of preparing or

issuing an audit report or performing other audit, review, or attest services for the Company. The independent auditor shall report directly to the Committee.

The Committee shall pre-approve all auditing services, internal control-related services and permitted non-audit services (including the range of fees and terms thereof) to be performed for the Company by the independent auditor, subject to the *de minimis* exception for non-audit services as described in Section 10A(i)(1)(B) of the Securities Exchange Act of 1934, as amended, that are approved by the Committee prior to the completion of the audit. The Committee shall review and discuss with the independent auditor any documentation supplied by the independent auditor as to the nature and scope of any tax services to be approved, as well as the potential effects of the provision of such services on the auditor's independence. The Committee may form and delegate authority to subcommittees consisting of one or more members when appropriate, including the authority to grant pre-approvals of audit and permitted non-audit services, *provided* that decisions of such subcommittee to grant pre-approvals shall be presented to the full Committee at its next scheduled meeting.

The Committee shall have the authority, to the extent it deems necessary or appropriate to carry out its duties, to engage and determine funding for independent legal, accounting, or other advisors. The Company shall provide appropriate funding, as determined by the Committee, for payment of compensation to the independent auditor for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company and to any advisors employed by the Committee, as well as funding for the payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties. Notwithstanding the foregoing, the chair of the Committee shall, unless the exigencies of a specific situation require otherwise, first advise the Company's Chief Financial Officer of any such potential material expenditure.

The Committee shall make regular reports to the Board. The Committee shall review and reassess the adequacy of this Charter annually and recommend any proposed changes to the Board for approval.

The Committee, to the extent it deems necessary or appropriate, shall:

Financial Statement and Disclosure Matters

1. Review and discuss with management and the independent auditor the annual audited and/or unaudited financial statements, including disclosures made in management's discussion and analysis, and recommend to the Board whether the audited financial statements should be included in the Company's annual report to be filed with the OTC Markets Group ("OTC").
2. Review and discuss with management and the independent auditor the Company's quarterly financial statements prior to the filing of its quarterly reports with the OTC, including disclosures made in any management discussion and analysis and the results of any review of the quarterly financial statements by the independent auditor.
3. Discuss with management and the independent auditor significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, including any significant changes in the Company's selection or application of accounting principles.
4. Review and discuss with management and the independent auditor any major issues as to the adequacy of the Company's internal controls, any special steps adopted in light of material control deficiencies, and the adequacy of disclosures about changes in internal control over financial reporting.
5. Review and discuss with management and the independent auditor at least annually, reports from the independent auditor on:
 - (a) all critical accounting policies and practices to be used;
 - (b) all alternative treatments of financial information within U.S. generally accepted accounting principles (GAAP) that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor; and

- (c) other material written communications between the independent auditor and management, such as any management letter or schedule of unadjusted differences.
- 6. Discuss with management the Company's earnings press releases, including the use of "*pro forma*" or "adjusted" non-GAAP information, as well as financial information and earnings guidance provided to analysts and rating agencies. Such discussion may be general (consisting of discussing the types of information to be disclosed and the types of presentations to be made).
- 7. Discuss with management and the independent auditor the effect of regulatory and accounting initiatives as well as off-balance sheet structures on the Company's financial statements.
- 8. Discuss with management the Company's major financial risk exposures (including those related to data privacy, data security and network security) and management's program to monitor, assess and control such exposures, including the Company's risk assessment and risk management policies. Such discussion should include the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures.
- 9. Review and approve the Company's decision to enter into swaps and other derivatives transactions that are exempt from exchange-execution and clearing under "end-user exception" regulations established by the Commodity Futures Trading Commission; and review and approve the Company's policies governing the Company's use of swaps and other derivatives transactions subject to the end-user exception.
- 10. Discuss with the independent auditor the matters required to be discussed by Auditing Standard No. 1301, Communications with Audit Committees relating to the conduct of the audit, including any difficulties encountered in the course of the audit work, any restrictions on the scope of activities or access to requested information, and any significant disagreements with management.
- 11. Review disclosures made to the Committee by the Company's management during any certification process for its annual and quarterly filings with the OTC about any significant deficiencies in the design or operation of internal controls or material weaknesses therein, and any fraud involving management or other employees who have a significant role in the Company's internal controls.
- 12. Ensure that a public announcement of the Company's receipt of an audit opinion that contains a going concern qualification is made promptly.

Oversight of the Company's Relationship with the Independent Auditor

- 1. Before the engagement of the independent auditor and at least annually thereafter, review and discuss with the independent auditor the independent auditor's written communications to the Committee regarding the relationships between the independent auditor and the Company that, in the independent auditor's professional judgment, may reasonably be thought to bear on its independence and affirming in writing to the Committee that the auditor is independent.
- 2. Review and evaluate the lead partner of the independent auditor team.
- 3. Obtain and review a report from the independent auditor at least annually regarding: (a) the independent auditor's internal quality-control procedures; (b) any material issues raised by the most recent internal quality-control review or peer review of the independent auditor, or by any inquiry or investigation by governmental or professional authorities within the preceding five years respecting one or more independent audits carried out by the independent auditor; and (c) any steps taken to deal with any such issues. Evaluate the qualifications, performance and independence of the independent auditor, including considering whether the independent auditor's quality controls are adequate and the provision of permitted non-audit services is compatible with maintaining the auditor's independence, and taking into account the opinions of management and internal auditor. The Committee shall present its conclusions with respect to the independent auditor to the Board.

4. Obtain from the independent auditor a formal written statement delineating all relationships between the independent auditor and the Company. It is the responsibility of the Committee to actively engage in a dialogue with the independent auditor with respect to any disclosed relationships or services that may impact on the objectivity and independence of the independent auditor and for purposes of taking, or recommending that the full Board take, appropriate action to oversee the independence of the outside auditor.
5. If and to the extent required by applicable law, rule, or regulation, ensure the rotation of the lead (or coordinating) audit partner having primary responsibility for the audit and the audit partner responsible for reviewing the audit as required by law. Consider whether, in order to assure continuing auditor independence, it is appropriate to adopt a policy of rotating the independent auditor on a regular basis.
6. Approve policies for the Company's hiring of employees or former employees of the independent auditor.
7. Meet with the independent auditor prior to the audit to discuss the planning and staffing of the audit.

Oversight of the Company's Internal Audit Function (if established)

1. Review the appointment and replacement of the senior internal auditing executive.
2. Review the significant reports to management prepared by the internal auditing department and management's responses.
3. Discuss with the independent auditor and management the internal audit department responsibilities, budget and staffing, and any recommended changes in the planned scope of the internal audit.

Compliance Oversight Responsibilities

1. Obtain from the independent auditor assurance that, during the course of its audit, it did not detect or become aware of any illegal act (whether or not perceived to have a material effect on the financial statements of the Company) within the meaning of Section 10A(b) of the Exchange Act.
2. Annually review the Company's Code of Ethics and Business Conduct and recommend any changes to the Board and consider and, as appropriate, recommend that the Board grant requested waivers from the Company's Code of Ethics and Business Conduct by the Company's directors and executive officers.
3. Advise the Board with respect to the Company's policies and procedures regarding compliance with applicable laws and regulations, and with the Company's Code of Ethics and Business Conduct.
4. Review and oversee all related party transactions in accordance with the Company's Related Party Transaction Policy.
5. Establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.
6. Discuss with management and the independent auditor any correspondence with OTC, regulators, or governmental agencies, and any published reports that raise material issues regarding the Company's financial statements or accounting policies.
7. Discuss with the Company's compliance officer, or other person designated by the Committee, legal matters that may have a material impact on the financial statements or the Company's compliance policies.

Limitation of Committee's Role

While the Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Committee to plan or conduct audits, or to determine that the Company's financial statements and disclosures are complete and accurate and are in accordance with GAAP and applicable rules and regulations. These are the responsibilities of management and the independent auditor.
