

VISLINK TECHNOLOGIES, INC.

CODE OF ETHICS AND BUSINESS CONDUCT

This Code is not a legally binding contract nor is it an employee handbook. Rather, this Code is a summary of the Company's policies and related information and is intended to be of practical use to the Company's directors, officers, and employees. Policies described herein are subject to change without notice.



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Introduction

Vislink Technologies, Inc. (“Vislink” or the “Company” or “we” or “our”) has adopted this Code of Ethics and Business Conduct (this “Code”) to:

- (a) promote honest and ethical conduct, including, without limitation, the ethical handling of actual or apparent conflicts of interest between personal and professional relationships;
- (b) promote complete, fair, accurate, timely, and understandable disclosure in reports and documents that the Company files with, or submits to, the U.S. Securities and Exchange Commission (the “SEC”) and other public communications made on behalf of the Company;
- (c) promote compliance with applicable governmental laws, rules, and regulations;
- (d) promote the safeguarding of the Company’s assets, including, but not limited to, the protection of confidential information and the non-usurpation of corporate opportunities;
- (e) promote fair dealing practices;
- (f) deter wrongdoing; and
- (g) promote accountability for adherence to this Code.

All directors, officers, and employees of the Company should be familiar with this Code and perform their duties in accordance with the Company’s statements or commitments relating to the principles of corporate ethics described in this Code.

All directors, officers, and employees of the Company are expected to comply with applicable legal and other requirements, including, but not limited to, the U.S. Foreign Corrupt Practices Act of 1977, as amended (the “FCPA”). As stated above, the Company has, in part, adopted this Code to promote compliance with applicable governmental laws, rules, and regulations. Therefore, all directors, officers, and employees should follow all policies and procedures described in this Code to comply with legal and other requirements.

Consistent with the provisions of this Code, all directors, officers, and employees of the Company must promptly report any suspected violations of this Code, as described below in the [Reporting and Enforcement](#) provision.

Vision, Mission, and Values

As a global leader in live video communication, Vislink is committed to delivering cutting-edge technology that empowers industries – from sports and news to the military and public safety. Our state-of-the-art solutions enable our clients to capture, transmit, and manage high-quality live video and data, ensuring that critical information is delivered with speed, reliability, and precision.

Vision

Innovate to entertain and make the world safer.

Mission

Delivery of high-quality products and services to our clients while providing a return to our investors.

Values

- ☑ **Team:** Business is a team sport; we work collaboratively and with integrity. We value and respect each other.
- ☑ **Customer Focus:** We are committed to responding proactively and enthusiastically to our customers' needs.
- ☑ **Accountability:** We commit to doing what we say we are going to do.
- ☑ **Resourcefulness:** We always figure out a way to succeed.
- ☑ **Speed:** We move swiftly in everything we do.

Compliance

Employees, officers, and directors should comply, in letter and spirit, with all applicable laws, rules, and regulations in the cities, states, and countries where the Company operates.

Although not all employees, officers, and directors are expected to know the details of all applicable laws, rules, and regulations, the Company expects all employees, officers, and directors to learn sufficient information to determine when to seek advice or guidance from appropriate individuals where necessary.

Employees should seek guidance from their immediate line manager, business unit managing director, or divisional chief officer (where relevant) concerning any questions about applying this Code to particular facts and circumstances or in general.

Vislink's compliance and ethics program includes, among other policies, the Company's policy against insider trading, whereby, among other prohibitions, no director, officer, or employee may purchase or sell any securities issued by the Company or its business partners while in possession of material nonpublic information regarding the Company or its business partners. The Company diligently enforces compliance with and determinedly resolves any matters arising under such policy. A copy of the Company's insider trading policy can be accessed here: [Insider Trading Policy](#). All employees, officers, and directors must be familiar with and comply with internal policies and rules regarding insider trading at all times.

The principles of corporate ethics described in this Code are endorsed by the Company's Board of Directors and apply to all subsidiaries of the Company. It is the responsibility of the Company's senior management to ensure that this Code is disseminated and fully understood at every level across group member companies.

Employees who fail to abide by this Code may face disciplinary action, including dismissal.

Disclosure

The Company's periodic reports and other documents filed with or submitted to OTC Markets Group ("OTC"), including all financial statements and information, must comply with applicable federal securities laws, rules, and regulations and the rules of the OTC.

Each director, officer, and employee contributing to the preparation and verification of Vislink's financial statements and other financial information must ensure that Vislink's books, records, and accounts are accurately maintained. In addition, each director, officer, and employee must cooperate fully with the Company's accounting and internal audit departments, as well as the Company's independent public accountants and counsel.

Each director, officer, and employee involved in the Company's disclosure process must:

- (a) be familiar with and comply with the Company's disclosure controls and procedures and its internal control over financial reporting; and
- (b) take all necessary steps to ensure that all filings with the SEC, OTC, and all other public communications about the financial and business condition of the Company provide complete, fair, accurate, timely, and understandable disclosure.

Business Integrity

The Company's policy is to promote standards of business integrity by conducting its affairs honestly and ethically. Each director, officer, and employee should act with integrity and observe the highest ethical standards of commercial conduct in their dealings with the Company's customers, suppliers, partners, service providers, competitors, employees, and anyone else with whom they have contact while performing their job.

Additionally, each director, officer, and employee should deal fairly with the Company's customers, suppliers, partners, service providers, competitors, employees, and anyone else with whom they come into contact in the course of their duties. Specifically, no director, officer, or employee may take unfair advantage of anyone through manipulation, concealment, the abuse of privileged information, misrepresentation of facts, or any other unfair-dealing practice.

We expect our partners to abide by principles of corporate ethics that are compatible with our own.

Bribery

Vislink abides by all applicable national and international anti-bribery or anti-corruption laws in the countries where it operates. Vislink does not tolerate bribery or corruption of any kind, such as the making of bribes, the receipt of bribes, undue payments, or kickbacks in any form (whether direct or indirect (i.e., those payments made through third parties with the knowledge that all or part of such payments would be passed on to a foreign official)).

For instance, the Company maintains internal controls and procedures to comply with the FCPA, which governs the worldwide activities of U.S. companies and their employees. In general, the FCPA prohibits offering, paying, promising to pay, or authorizing payment of money, gifts, or anything of value to a foreign official to (i) influence any act or decision by the official; (ii) induce the official to use their influence to affect any act or decision; or (iii) seek any improper advantage to assist the Company in obtaining or retaining business.

"Anything of value" includes more than cash or cash equivalents. It can include paying travel expenses, providing services, arranging outings or other entertainment not customary to a particular transaction in our business, assuming or forgiving debt, making personal favors, offering employment, and possibly making charitable donations.

Normal business entertainment expenses directly tied to a legitimate business purpose, and nominal gifts (e.g., small gifts with our corporate logo) are generally acceptable under the FCPA. However, excessive marketing expenses, including lavish entertainment and travel given in return for obtaining or retaining business, might be deemed violations of the FCPA.

The Company's policy prohibiting the making and receipt of, or the promise to make or authorization of, bribes to a foreign official includes a prohibition on so-called facilitation payments, which are bribes with low financial value paid to officials to illegally facilitate routine governmental action for obtaining or retaining business.

Gifts, Entertainment, and Hospitality

We prohibit the offer or receipt of gifts or gratuities that could induce a breach of trust or impartiality on the part of the recipient, influence any business decision or lead to improper business advantage, influence any act or decision of a governmental official, or induce a governmental official to affect any such act or decision. The Company's policy against improper gifts or gratuities applies to our relationships with suppliers, governmental officials, and any third party with whom we have dealings in the ordinary course of business and otherwise.

Employees may not, under any circumstances, offer or accept gifts or gratuities worth more than \$100 or the equivalent without prior written approval from their immediate line manager, business unit managing director, or divisional chief officer (where applicable).

Employees may offer and accept reasonable gifts or hospitality in the ordinary course of business; provided, however, that employees must, in all cases, ensure that reasonable gifts or hospitality are offered or accepted as an expression of goodwill and not offered or accepted in expectation of reciprocal favor.

Gifts and hospitality are typically considered reasonable if, for instance, their provision or receipt is of modest value, they are reasonable in scope, and they are not given or received in expectation of or as an award for obtaining or retaining business or as a means of inducing a breach of trust or impartiality on the part of the recipient.

The provision or receipt of business courtesies such as reasonable gifts or hospitality should not cloud business or official governmental judgments or, more practically, give the appearance of any conflicts of interest.

Fair Competition and Commitment to Customers

We compete fairly and honestly and comply with all applicable national antitrust and competition laws and regulations of each country and region where we conduct business. Such laws and regulations are designed to prohibit agreements or practices that fix prices, divide markets, limit production, or otherwise impede fair competition in markets as understood in a particular jurisdiction. Certain countries enforce these laws against activities outside their countries if they affect their markets.

The Company's policy is to be truthful in advertising its products and services and in soliciting business. It is also the Company's policy to prohibit making false or misleading statements about its competitors' products and services.

In addition, we aim to offer products and services that are safe, reliable, innovative, and relevant to our customers' needs.

We treat all customer complaints seriously and aim to resolve them in a timely, friendly, and professional manner.

Confidentiality

Directors, officers, and employees should maintain the confidentiality of information entrusted to them by the Company or by its customers, suppliers, or partners, except when disclosure is expressly authorized or is required or permitted by operation of law.

Confidential information includes all nonpublic information (regardless of its source) that might be of use to the Company's competitors or harmful to the Company or its customers, suppliers, or partners if it were to be disclosed.

Except as otherwise provided in a legally valid covenant bargained for in a binding confidentiality agreement entered into by and between the Company and a director, officer, or employee of the Company, all directors, officers, and employees of the Company should abide by this Code at all times regarding confidentiality matters. This Code should not be interpreted as restricting an employee's ability to report suspected wrongdoing to the SEC under the whistleblower protection provisions of Rule 21F-17 of the Securities Exchange Act of 1934, as amended.

Conflicts of Interest

Vislink's directors, officers, and employees must avoid actual and perceived conflicts of interest with the Company.

Under this Code, a conflict of interest is deemed to occur when an individual's private interest (or the interest of a member of his or her family, which ordinarily means any child, stepchild, parent, stepparent, spouse, sibling, mother-in-law, father-in-law, son-in-law, daughter-in-law, brother-in-law, or sister-in-law) interferes or appears to interfere, with the interests of the Company as a whole.

Under this Code, a conflict of interest may arise when an employee, officer, or director (or a member of his or her family) takes actions or has interests that may make it unreasonably difficult to perform his or her work on behalf of the Company objectively and effectively. Conflicts of interest also arise when an employee, officer, or director (or a member of their family) receives improper personal benefits as a result of their position in the Company.

The Company separately maintains a related party transaction policy that sets forth additional mechanisms governing, among other things, the approval and review processes for certain transactions to be effected by certain persons affiliated with the Company. A copy of the Company's related party transaction policy can be accessed here: [Related Party Transaction Policy](#).

Loans by the Company to, or guarantees by the Company of obligations of, employees or their immediate family members are of heightened concern and could constitute improper personal benefits to the recipients of such loans or guarantees, depending on the facts and circumstances.

Whether or not a conflict of interest exists or will exist can be unclear. Conflicts of interest should be avoided unless specifically authorized, as described in the paragraphs below of this provision.

Persons other than directors and executive officers who have questions about a potential conflict of interest or who become aware of an actual or potential conflict should discuss the matter with and seek a determination and prior authorization or approval from their supervisor (such as their immediate line manager, business unit managing director, or divisional chief officer (where applicable)), or another employee delegated with appropriate approval authority by the Company's Board of Directors or executive officers.

A supervisor may not authorize or approve conflict of interest matters or make determinations as to whether a possible conflict of interest exists without first providing the Company's Board of Directors or an executive officer of the Company (as applicable) with a written description of the activity and seeking the Board of Directors' or the executive officer's written approval.

If the supervisor is or is believed to be involved in a potential or actual conflict, the matter should be discussed with the Board of Directors or an executive officer of the Company (as applicable).

In all cases, directors and executive officers must seek determinations and prior authorizations or approvals of potential conflicts of interest exclusively from the Audit Committee of the Board of Directors.

Protection and Proper Use of Company Assets

All directors, officers, and employees should protect the Company's assets and ensure their efficient use. Theft, carelessness, and waste directly affect the Company's profitability and are prohibited.

All of Vislink's assets should be used only for legitimate business purposes and not for personal benefit; provided, however, that incidental personal use may be permitted if authorized in advance by an employee's immediate line manager, business unit managing director, or divisional chief officer (where applicable).

Any suspected incident of fraud or theft should be reported for investigation immediately.

Each director, officer, and employee's obligation to protect the Company's assets includes the Company's proprietary information. Proprietary information includes, without limitation, intellectual property, such as trade secrets, patents, trademarks, and copyrights, as well as business and marketing plans, engineering and manufacturing ideas, designs, databases, records, and any nonpublic financial data or reports. Unauthorized use or distribution of proprietary information is prohibited and may be illegal, resulting in civil or criminal penalties.

Corporate Opportunities

All directors, officers, and employees owe a duty to Vislink to advance its interests when an opportunity presented to the Company arises. The Company's policy is that directors, officers, and employees are prohibited from taking for themselves personally (or for the benefit of friends or immediate family members) opportunities discovered through the use of the Company's assets, property, information, or position. Directors, officers, and employees may not use the Company's assets, property, information, or position for personal financial gain (including personal financial gain of friends or immediate family members). In addition, no director, officer, or employee may compete with the Company unless the Company's Board of Directors has authorized in advance that which may be reasonably believed to constitute behavior that is competition with the Company.

Human Rights / Labor Standards

In accordance with our commitment to the Universal Declaration of Human Rights, we support and respect internationally recognized labor rights, including freedom of association, the avoidance of discrimination, the abolition of forced labor, and the abolition of child labor. We expect the same commitment from our suppliers.

Particularly, Vislink will not use any form of forced or involuntary labor where people are coerced to work against their will, including forced labor to work off a debt, prison labor, or human trafficking. In addition, Vislink will not use child labor. "Child" means a person younger than 15 years old (or younger than 14 years old where a local law provides for a lower age) or the local legal minimum age for labor, if it is higher.

Our Employees

Vislink is committed to the fair treatment of its employees. Vislink's employees can expect competitive pay and rewards for extraordinary work or performance. Vislink will invest in its employees' personal growth through appropriate training and aim to offer stable employment in the communities where we are based.

In conformance with applicable local laws and regulations, we do not interfere with the right of all workers to form and join trade unions of their choosing, to bargain collectively, and to engage in peaceful assembly. We also respect workers' right to refrain from any such activities.

Vislink respects employees' rights to privacy and to a life outside the workplace.

Vislink's employees should not engage in conduct that may reasonably be perceived as offensive, objectionable, harassing, or disrespectful to other employees, suppliers, customers, or any other stakeholder with whom we interact. Vislink is committed to maintaining a healthy, safe, and productive work environment free from discrimination or harassment, in which all individuals are treated with respect and dignity. We do not tolerate discrimination or harassment, including sexual harassment, bullying, or other behaviors that create a hostile work environment.

Diversity

Vislink is firmly committed to fostering an inclusive and diverse workplace. The Organization provides equal opportunities in all employment practices, procedures, and policies, adhering to all relevant laws on equal employment opportunity and non-discrimination. When selecting candidates, Vislink prioritizes the skills and qualifications that best suit the role, regardless of age, race, national origin, disability, religion, gender identity or expression, sexual orientation, marital or family status, political affiliation, or membership in any labor organization. We strive to ensure a safe, respectful, and supportive environment where all individuals feel valued, heard, and empowered to succeed.

Health and Safety

Vislink attaches the utmost importance to the health and safety of its employees and complies with all relevant laws and regulations governing workplace health and safety. The Company also adheres to internal rules and policies to help ensure workplace safety.

Environmental Sustainability

We strive to minimize the environmental and community impacts of our products and services. Vislink recognizes the significance of preserving the environmental commons and endeavors to evaluate and implement corporate programs that meet or exceed legal requirements. It also considers environmental impact as a key criterion when evaluating projects or potential business partner relationships.

Political Neutrality

Vislink does not donate to political parties or causes that might harm the reputation of local business units or any group member companies.

Business Partners

Vislink works with various business partners, including agents, representatives, consultants, subcontractors, and suppliers. The Company is committed to the principles of fairness and excellence in its dealings with its business partners and expects the same commitment from them.

Agents, Representatives, and Sub-Contractors

We select agents, representatives, and subcontractors based on their professional expertise, not on personal contacts or any undue influence. For instance, all relationships with agents and distributors are governed by legally enforceable, written agreements that set forth the services to be rendered and the structure of fees, among other terms; include an express prohibition on bribery; and condition such relationships on compliance with the provisions of this Code.

The fees and commissions agreed upon by Vislink and its business partners are appropriate and justifiable remuneration for legitimate business services rendered. Divisional chief officers review all commission arrangements prior to the execution of binding agreements. Commission payments worth more than 10 percent of a binding contract's value are subject to advance approval by the Company's Chief Executive Officer.

Our Suppliers

We aim to develop long-term relationships with our suppliers and expect them to make a fair return on their investments in doing business with us. Vislink selects its suppliers based on competitive pricing, quality, delivery, and other objective standards. We expect our suppliers to adhere to our ethical values as expressed in the provisions of this Code and to comply with applicable Vislink policies concerning compliance with laws, respect for human rights, fair labor and employment practices, environmental conservation, and the safety of products and services.

Charitable Donations

As part of its corporate citizenship activities, Vislink and its employees may donate time and money to various local and international charitable organizations, particularly those that support children, personal development, or media-related causes or themes.

We apply the same standards of professionalism in our charitable donations as we do with our business partnerships. We provide donations to charitable organizations that serve a legitimate public purpose and are subject to high standards of transparency and accountability. Our contributions are properly documented. All charitable donations are documented and reported annually at year-end to the Company's Compliance Officer. Any charitable donation in excess of USD 1,000 (or local currency equivalent) must be cleared in advance with the Company's Compliance Officer.

Reporting and Enforcement

Reporting and Investigation of Violations

Actions prohibited by this Code involving directors or executive officers must be promptly reported to the Audit Committee of the Board of Directors.

Actions prohibited by this Code involving anyone other than a director or executive officer must be promptly reported to the reporting person's relevant supervisor (such as the immediate line manager, business unit managing director, or divisional chief officer) or the Company's Chief Financial Officer.

After receiving a report of an alleged prohibited action, the Audit Committee and the reporting person's relevant supervisor or the Company's Chief Financial Officer (if applicable) must promptly take all appropriate actions necessary to investigate.

All directors, officers, and employees are expected to cooperate in any internal misconduct investigation.

Enforcement

The Company must ensure prompt and consistent action against violations of this Code.

If, after investigating a report of an alleged prohibited action by a director or executive officer, the Audit Committee determines that a violation of this Code has occurred, the Audit Committee will report such determination to the Company's Board of Directors.

If, after investigating a report of an alleged prohibited action by anyone other than a director or executive officer, the reporting person's relevant supervisor (or the Company's Chief Financial Officer if applicable) determines that a violation of this Code has occurred, then, such supervisor (or the Company's Chief Financial Officer if applicable) will report such determination to an executive officer that is delegated by the Company's Board of Directors with the authority to handle enforcement matters (and is deemed to be the Chief Financial Officer if the Chief Financial Officer investigated a report of an alleged prohibited action by anyone other than a director or executive officer in the first place), which will promptly seek the advice of legal counsel of the Company.

Upon receipt of a determination that there has been a violation of this Code, the Company's Board of Directors, upon due consideration of the advice of legal counsel, will take such preventative or disciplinary action as it deems appropriate, including, but not limited to, reassignment, demotion, dismissal and, in the event of criminal conduct or other serious violations of the law, notification of appropriate governmental authorities.

Waivers

Each of the Board of Directors or a committee of the Board of Directors, in the case of a violation by a director or executive officer, and the Company's general counsel, if any, in the case of a violation by any other person, may, in its discretion, waive any violation of this Code. As required by OTC rules, we must publicly disclose any waiver of a violation of this Code if such waiver is determined to be material to the Company or its securities.

"Waiver" means the approval by the Company of a material departure from a provision of this Code. "Implicit waiver" means our failure to act within a reasonable period regarding a material departure from a provision of this Code that has been made known to an executive officer of the Company.

Prohibition Against Retaliation

In no event does the Company tolerate acts of retaliation against any director, officer, or employee of the Company who makes a good-faith report of known or suspected acts of misconduct, which may constitute violations of this Code. Anyone who reports a good-faith report will be treated fairly and respectfully.

