

Code of Conduct and Ethics

iSpot.tv

Introduction

Purpose

iSpot.tv, Inc. (“iSpot”) adopted the Code of Business Conduct and Ethics (the “**Code**”) to aid the Company’s directors, officers, contractors and employees in making ethical and legal decisions when conducting the Company’s business and performing their day-to-day duties. The Code applies to all directors, officers, contractors and employees of the Company, and for purposes of the Code, the term “Company” refers collectively to the Company and its potential subsidiaries.

Scope

The Company expects its directors, officers, contractors and employees to exercise reasonable judgment when conducting the Company’s business. The Company encourages its directors, officers, contractors and employees to refer to the Code frequently to ensure that they are acting within both the letter and the spirit of the Code.

Standards of Conduct

Overview

The Company understands that the Code will not contain the answer to every situation you may encounter or every concern you may have about conducting the Company’s business ethically and legally; however, a good rule to follow is to consider whether you would feel comfortable if your potential actions or dealings were made public – if the answer is no, you should reconsider following through on them and consult with your supervisor or the Head of Human Resources if you have any questions.

Conflicts of Interest

The Company recognizes and respects the right of its directors, officers, contractors and employees to engage in outside activities that they may deem proper and desirable, provided that these activities do not impair or interfere with the performance of their duties to the Company or their ability to act in the Company’s best interests. In most, if not all cases, this will mean that our directors, officers, contractors and employees must avoid situations that present a potential or actual conflict between their personal interests and the Company’s interests.

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A “conflict of interest” occurs when personal interest interferes with the Company’s interests. Conflicts of interest may arise in many situations. For example, conflicts of interest can arise when a director, officer, contractor or employee takes an action or has an outside interest, responsibility or obligation that may make it difficult to perform the responsibilities of the position objectively and/or effectively in the Company’s best interests. Conflicts of interest may also occur when a director, officer, contractor or employee or a member of their immediate family member receives some personal benefit (whether improper or not) as a result of their position with the Company. Each individual’s situation is different and many factors should be considered when evaluating a conflict of interest.

Any material transaction or relationship that reasonably could be expected to give rise to a conflict of interest should be reported promptly to the Head of Human Resources. The Head of Human Resources may notify the Board or its Audit Committee as deemed appropriate.

Compliance with Laws, Rules and Regulations

The Company seeks to conduct its business in compliance with all applicable laws, rules and regulations, including the Sarbanes-Oxley Act (SOX). No director, officer, contractor or employee shall engage in any unlawful activity in conducting the Company’s business or in performing their day-to-day company duties, nor should they instruct others to do so.

Protection and Proper Use of the Company’s Assets

The Company’s assets include its intellectual property rights, information systems, computers, servers, other equipment, and communication facilities. Loss, theft and misuse of the Company’s assets have a direct impact on the Company’s business and its profitability. Directors, officers, contractors and employees are expected to protect the Company’s assets that are entrusted to them and to protect the Company’s assets in general. Directors, officers, contractors and employees are also expected to take steps to ensure that the Company’s assets are used only for legitimate business purposes.

One of the Company’s most important assets is its confidential information. Directors, officers, contractors and employees may learn information about the Company, its clients, and other parties that is confidential and/or proprietary. Those who have received or have access to such information are expected to take special care to keep it confidential.

Corporate Opportunities

Directors, officers, contractors and employees owe a duty to the Company to advance its legitimate business interests when the opportunity to do so arises. Each director, officer, contractor and employee is prohibited from:

- diverting to oneself or to others any opportunities that are discovered through the use of the Company’s property or information, or as a result of his or her position with the Company, unless such opportunity has first been presented to, and rejected in writing by, the Head of Human Resources of the Company;
- using the Company’s property or information or their position for improper personal gain

Confidentiality

Confidential Information generated and gathered in the Company's business plays a vital role in its business, prospects and ability to compete. "Confidential Information" includes all non-public information that might be of use to competitors or harmful to the Company or its customers if disclosed. Directors, officers, contractors and employees may not disclose or distribute the Company's Confidential Information, except when disclosure is authorized by the Company or required by applicable law, rule or regulation or pursuant to an applicable legal proceeding. Directors, officers, contractors and employees shall use Confidential Information solely for legitimate company purposes. Directors, officers, contractors and employees must return all of the Company's Confidential Information and proprietary information in their respective possession to the Company when they cease to be employed by or to otherwise serve the Company.

Fair Dealing

Competing vigorously, yet lawfully, with competitors and establishing advantageous, but fair, business relationships with customers and suppliers is a part of the foundation for long-term success. However, unlawful and unethical conduct, which may lead to short-term gains, may damage a company's reputation and long-term business prospects. Accordingly, it is the Company's policy that directors, officers, contractors and employees must deal ethically and lawfully with the Company's customers, suppliers, competitors and employees in all business dealings on the Company's behalf. No director, officer, contractor or employee should take unfair advantage of another person in business dealings on the Company's behalf through the abuse of privileged or confidential information or through improper manipulation, concealment or misrepresentation of material facts.

Accuracy of Records

The integrity, reliability and accuracy in all material respects of the Company's books, records and financial statements are fundamental to the Company's continued and future business success. No director, officer, contractor or employee may cause the Company to enter into a transaction with the intent to document or record it in a deceptive or unlawful manner. In addition, no director, officer, contractor or employee may create any false or artificial documentation or book entry for any transaction entered into by the Company. Similarly, directors, officers, contractors and employees who have responsibility for accounting and financial reporting matters have a responsibility to accurately record all funds, assets and transactions on the Company's books and records.

Trading in the Securities of Other Companies

No director, officer, contractor or employee of the Company who, in the course of working for the Company, learns of any material, nonpublic information about a company with which the Company does business (*e.g.*, a customer, supplier or other party with which the Company is negotiating a major transaction, such as an acquisition, investment or sale), may trade in that company's securities until the information becomes public or is no longer material.

Political Contributions/Gifts

Business contributions to political campaigns are strictly regulated by federal, state, provincial and local law in the U.S., Canada and other jurisdictions. Accordingly, all political contributions proposed to be made with the Company's funds must be coordinated through and approved by the Head of Human Resources. Directors, officers, contractors and employees may not, without the approval of the Head of Human Resources, use any of the Company's funds for political contributions of any kind to any political candidate or holder of any national, state, provincial or local government office. Directors, officers, contractors and employees may make personal contributions, but should not represent that they are making any such contribution on the Company's behalf. Similar restrictions on political contributions may apply in other countries. Specific questions should be directed to the Head of Human Resources.

Promoting a Positive Work Environment

The Company is committed to creating a supportive work environment and each employee is expected to create a respectful workplace culture that is free of harassment, intimidation, bias and unlawful discrimination. The Company is an equal opportunity employer and employment is based solely on individual merit and qualifications directly related to professional competence. The Company strictly prohibits discrimination or harassment of any kind on the basis of race, color, religion, veteran status, national origin, ancestry, pregnancy status, sex, gender identity or expression, age, marital status, mental or physical disability, medical condition, sexual orientation or any other characteristics protected by law. Employees who feel harassed or discriminated against should report it to their supervisor or Human Resources.

Compliance Procedures

Communication of Code

All directors, officers, contractors and employees will be supplied with a copy of the Code upon beginning service at the Company. Updates to the Code will be provided from time to time. A copy of the Code is also available to all directors, officers, contractors and employees by requesting one from the Human Resources department or by accessing the Company's internal website at <https://ispottv.atlassian.net/wiki/spaces/intranet/pages/52166998/Employee+Handbook+Code+of+Business+Conduct+Policies#Code-of-Business-Conduct-and-Ethics>

Monitoring Compliance and Disciplinary Action

The Company's management, under the supervision of its Board or its Audit Committee, shall take reasonable steps from time to time to monitor compliance with the Code, and when appropriate, impose and enforce appropriate disciplinary measures for violations of the Code.

Annual Acknowledgment of the Code of Conduct

Once each year, employees and contractors are required to acknowledge that they have received and understand the Code of Conduct. The annual acknowledgment confirms:

- Review of the Code and understanding of the requirement to comply with the Code, including all compliance policies and procedures as well as policies and procedures related to job responsibilities;
- Understanding of the requirement to report any questions or concerns about suspected or actual violations of the Code to the supervisor, anyone in management or iSpot.tv's Head of Human Resources.
- To the best of their knowledge, they have not acted contrary to the Code;
- Any potential conflicts of interest have been reported to the Human Resources Department.

Non-Compliance

Disciplinary measures for violations of the Code may include, but are not limited to, counseling, oral or written reprimands, warnings, probation or suspension with or without pay, demotions, reductions in salary, re-assignment, termination of employment or service and restitution.

The Company's management shall periodically report to the Board or the Audit Committee, as applicable, on these compliance efforts including, without limitation, periodic reporting of alleged violations of the Code and the actions taken with respect to any such violation.

Reporting Concerns and/or Receiving Advice

Directors, officers, contractors and employees should report a violation, or what is believed to be a violation of the law, this Code, Company policies or guidelines. No one is permitted to knowingly and willfully make false, fictitious statements or representations. To facilitate reporting, the Company maintains a number of reporting outlets, one of which allow anonymous reporting (where permitted by law):

Communication Channels

- **Be Proactive.** Everyone is encouraged to act proactively by asking questions, seeking guidance and reporting suspected violations of the Code and other policies and procedures of the Company, as well as any violation or suspected violation of applicable law, rule or regulation arising in the conduct of the Company's business or occurring on the Company's property. **If anyone believes that actions have taken place, may be taking place, or may be about to take place that violate or would violate the Code or any law, rule or regulation applicable to the Company, they are obligated to bring the matter to the attention of their supervisor or Human Resources.**
- **Seek Guidance.** The best starting point for anyone seeking advice on ethics-related issues or reporting potential violations of the Code will usually be their supervisor. However, if the

conduct in question involves their supervisor, if the employee has reported the conduct in question to their supervisor and does not believe that the supervisor has dealt with it properly, or if they do not feel that they can discuss the matter with their supervisor, they should raise the matter with the Head of Human Resources.

- Communication Alternatives. Anyone may communicate with the Head of Human Resources, or report potential violations of the Code, by any of the following methods:

In writing (which may be done anonymously as set forth below under “Anonymity”), addressed to the Head of Human Resources of the Company, by U.S. mail to c/o iSpot.tv, Inc., 15831 NE 8th Street, Suite 100, Bellevue, WA 98008; or

By email to Human Resources, hr@ispot.tv (anonymity cannot be maintained).

Cooperation

Directors, officers, contractors and employees are expected to cooperate with the Company in any investigation of a potential violation of the Code, any other company policy or procedure, or any applicable law, rule or regulation.

Misuse of Reporting Channel

Directors, officers, contractors and employees must not use these reporting channels in bad faith or in a false or frivolous manner or to report grievances that do not involve the Code or other ethics-related issues.

Director Communications

In addition to the foregoing methods, a director may also communicate concerns or seek advice with respect to the Code by contacting the Board through the Audit Committee.

Anonymity

When reporting suspected violations of the Code, the Company prefers that directors, officers, contractors and employees identify themselves to facilitate the Company’s ability to take appropriate steps to address the report, including conducting any appropriate investigation. However, the Company also recognizes that some people may feel more comfortable reporting a suspected violation anonymously.

If anyone wishes to make a report anonymously, they may do so, and the Company will use reasonable efforts to protect the confidentiality of the reporting person subject to applicable law, rule or regulation or to any applicable legal proceedings. In the event the report is made anonymously, however, the Company may not have sufficient information to look into or otherwise investigate or evaluate the allegations. Accordingly, persons who make reports anonymously should provide as much detail as possible to permit the Company to evaluate the matter(s) set forth in the anonymous report and, if appropriate, commence and conduct an appropriate investigation.

No Retaliation

The Company expressly forbids any retaliation against anyone who, acting in good faith on the basis of a reasonable belief, reports suspected misconduct. Specifically, the Company will not discharge, demote, suspend, threaten, harass or in any other manner discriminate against anyone who makes a report in good faith. Any person who participates in any such retaliation is subject to disciplinary action, including termination.