

AUDIOEYE, INC.

Whistleblower Protection Policy

(as of June 9, 2021)

I. PURPOSE OF WHISTLEBLOWER POLICY AND PROTECTION

The purposes of this policy are to (i) promote compliance with the laws, rules, and regulations that govern AudioEye, Inc.'s (the "Company") business operations; (ii) communicate the reporting channels the Company has established for employees and others to report possible violations of the law, the Company Code of Business Conduct and Ethics (the "Code"), or any other Company policies and guidelines; and (iii) reinforce Company policy prohibiting retaliation against anyone who reports a concern in good faith.

To help our Company conduct business with uncompromising integrity and professionalism, every employee has an obligation to report possible violations of the law, the Code, and other Company policies and guidelines. Managers and employees who learn of a possible violation of law, regulation, or legal policy, must immediately report that concern.

II. REPORTING RESOURCES

The Company has many ways for employees and others to ask questions or report concerns:

- You can ask questions and report concerns to any manager, including your direct manager, a department head, division head, or vice president, etc.
- You can ask questions or report concerns with the Company directly to any member of the Executive Team.
- You can email concerns relating to the Company to whistleblower@audioeye.com.
- You can send any information to our vendor, EthicsPoint, on a totally confidential and anonymous basis if you should choose:

Link to EthicsPoint Web Portal: audioeye.ethicspoint.com

Mobile App: audioeye.navexone.com

Phone: 844-796-1300

Employees do not need to be certain about a concern, have evidence of misconduct, or even know that a violation of policy or law has occurred in order to report. No matter how a concern is raised, all reports are taken seriously. The matter will promptly be reviewed and appropriate action will be taken based on the findings consistent with applicable law and other applicable guidelines.

If you ever have any doubt about whether your conduct or that of another person is unethical, dishonest, illegal, violates the Company's codes, policies and procedures or compromises of the Company's reputation, please discuss the issue with the Company's General Counsel, Chief Executive Officer, or Chief Financial Officer. Complaints with respect to questionable accounting or auditing matters can be directed to the Chairman of the Audit Committee and sent to whistleblower@audioeye.com or through the EthicsPoint portal mentioned above.

Employees are required to fully cooperate with internal investigations and employees who fail to do so are subject to disciplinary action up to and including termination of employment, in accordance with applicable local laws. For investigations that are focused on alleged violations of the U.S. National Labor Relations Act, an employee's participation, while strongly encouraged, is voluntary.

III. POLICY PROHIBITING UNLAWFUL RETALIATION OR DISCRIMINATION

The Company does not tolerate retaliation against anyone who in good faith reports possible violations of law, the Code, or other company policies or procedures, questions on-going or proposed conduct, or participates in an internal investigation. However, individuals who report concerns or provide evidence in bad faith or that they know to be false or without a reasonable belief in the truth and accuracy of such information, will not be protected by this policy and may be subject to disciplinary action, up to and including termination.

In accordance with applicable law, the Company will not discharge, demote, suspend, threaten or harass, or in any other manner discriminate or take retaliatory action against, any individual based upon the individual's good faith, lawful actions with respect to reporting a concern internally through the available Company resources or externally to any regulatory agency.

Employees who retaliate or attempt to retaliate against anyone who reports a concern in good faith or participates in an internal investigation are subject to discipline up to and including termination. Employees who believe they have experienced retaliation should email whistleblower@audioeye.com immediately.

IV. PUBLICATION ON WEBSITE

The Whistleblower Protection Policy will be published on the Company's Web site.

V. RECORDS

The Company shall maintain a log of all records relating to any reports of which the Company becomes aware, tracking their receipt, investigation and resolution and the response to the person making the Report, if any. The Company shall retain copies of the reports and the log for a period of seven years.

VI. QUESTIONS

Questions or concerns regarding this Policy can be sent to any member of the Executive Team.