



SharpLink Gaming, Inc.

Whistleblower Policy

Introduction

SharpLink Gaming, Inc. (“SharpLink” or the “Company”) is committed to the highest standards of openness, honesty and accountability as outlined in the Company’s Code of Ethics (the “Code”).

The Audit Committee of the Board of Directors of the Company has established these procedures for the receipt, retention and treatment of complaints regarding breaches of the Code, any other SharpLink policy, any violation of law or other corporate misconduct or any accounting, internal accounting controls or auditing matters.

The purpose of this Policy is to encourage the reporting of breaches of the Code, any other SharpLink policy, any violation of law or other corporate misconduct or any accounting, internal accounting controls or auditing matters.

While reporting would generally occur through the normal channels within management of the Company, there may be instances where an individual believes it is inappropriate or it is difficult for such matters to be reported through these channels. In these cases, SharpLink believes it is important that employees or others have an avenue through which to express concerns in a way that protects them from retaliation by the Company and protects their identity.

Application

This Policy applies to directors, officers, full time and part time staff of SharpLink and its subsidiaries. Any third party, however, may use the complaint procedures outlined in this Policy to make the Company aware of a reportable matter.

Any person reporting a concern under this Policy is referred to as a *whistleblower*; and any whistleblower may elect to remain anonymous when making a complaint.

Reporting a Concern

The Company encourages the reporting of breaches of the Code, any other SharpLink policy, any violation of law or other corporate misconduct or any accounting, internal accounting controls or auditing matters that involve the Company or its employees in any way.

Concerns may be expressed in writing and sent by mail directly to SharpLink's Audit Commitment Chair at the following address:

Confidential Employee Concern
ATTN: Chair of the Audit Committee
SharpLink Gaming, Inc.
333 Washington Avenue North
Suite 104
Minneapolis, Minnesota 55401

Information a Whistleblower Needs to Report

To assist the Company in the response to or investigation of a concern, the report should contain as much specific, factual information as possible to allow for proper assessment of the nature, extent and urgency of the matter.

If possible, the whistleblower should include the following information:

- Details of the event, matter or issue that is the subject of the report;
- The name of each person involved;
- If the complaint involves a specific event or events, the approximate date and location of each event; and
- Any additional information, documentation or other evidence available to support the complaint.

Investigation

The Chair of the Audit Committee will ensure that all reports are investigated promptly and appropriately. Depending on the outcome of the investigation, the Chair of the Audit Committee will ensure that appropriate corrective and disciplinary actions are taken.

Feedback

Where a whistleblower has made his or her identity known, the whistleblower will receive updates on the progress of the investigation from the Chair of the Audit Committee.

Confidentiality and Anonymity

The Company will maintain the confidentiality or anonymity of the whistleblower to the fullest extent possible, as permitted by law and by the investigation. In some cases, however, it may not be possible to proceed with or properly conduct a complete investigation unless the whistleblower identifies himself or herself. Whistleblowers should be cautioned that their identity might become known for reasons outside of the control of the Company as a result of the investigation.

The identity of other persons subject to or participating in any inquiry or investigation relating to a report will be maintained in confidence subject to the same limitations.

Protection Against Retaliation, Harassment or Victimization

The Company is committed to ensuring that a whistleblower is not disadvantaged in any way or subject to retaliation, harassment or victimization for validly raising concerns about suspected reportable behavior.

The Company will not tolerate any retaliation, harassment or victimization (such as dismissal, demotion, harassment, discrimination or bias) and shall take appropriate action to protect whistleblowers who raise any concerns under this Policy in good faith. The protection against retaliation will extend to the Company's commercial relations with contractors where a contractor validly raises concerns about suspected reportable behavior.

The Company may take action against those who submit false or deliberately inaccurate reports under this Policy.

If the whistleblower feels that reprisals have been taken, he or she can appeal to the Chair of the Audit Committee as outlined in "Reporting a Concern" above.

All directors, officers and employees of SharpLink and its subsidiaries are expected to comply with this Policy. This Policy will be strictly enforced, and violations will be dealt with immediately, including subjecting the transgressor to corrective and/or disciplinary action, including without limitation, dismissal or removal from office.

Reporting and Retention of Records

The Chair of the Audit Committee will maintain a log of all complaints, tracking their receipt, investigation and resolution and will prepare a summary to be presented to the Audit Committee of the Board of Directors on a quarterly basis. Copies of complaints and the log will be maintained by the Chair of the Audit Committee in a confidential manner.

Records of any complaints will be maintained by the Audit Committee or its designee for a period of at least seven years.

Distribution

This Policy will be distributed annually to all employees of the Company and will be published on the Company's website.

Date Effective: February 15, 2024