

SharpLink Gaming Ltd.

Code of Ethics for Senior Officers

The value of uncompromising integrity, strict compliance with applicable laws and full, fair, accurate and timely disclosure are the foundations of SharpLink Gaming Ltd. (the “Company”) relationships with our customers, business partners, shareholders and among one another.

It is our policy that our employees, directors and officers are held to the highest standards of honest and ethical conduct when conducting the affairs of our company. This Code of Ethics for Senior Officers, which we refer to as this “Code,” sets forth the particular ethical standards to which we hold our chief executive officer, and all senior financial officers of our company, including the chief financial officer, chief accounting officer or controller, or persons performing similar functions, all of which are referred to in this Code as “Senior Officers”.

In particular, the purpose of this Code is to establish policies and guidelines that ensure and/or promote:

- Honest and ethical conduct, including the ethical handling of conflicts of actual or apparent conflicts of interest between personal and professional relationships;
- Full, fair, accurate, timely and understandable disclosure in reports and documents required to be filed by us with, or submitted to, the Securities and Exchange Commission (or the “SEC”) and in other public communications required to be filed by us;
- Compliance with applicable laws, rules and regulations;
- Prompt internal reporting of violations of this Code; and
- Accountability for adherence to this Code.

I. Honest and Ethical Conduct

Senior Officers will:

- Conduct their personal and professional affairs in a way that avoids both actual and apparent conflicts of interest between their interests and the interests of the Company;
- Refrain from engaging in any activity that would compromise their professional ethics or otherwise prejudice their ability to carry out their duties on behalf of the Company;
- Provide a mechanism for members of the finance organization to inform senior management of deviations in practice from policies and procedures governing honest and ethical business practices;
- Demonstrate their personal support for such policies and procedures through periodic communication reinforcing these ethical standards throughout the finance organization;
- Refrain from disclosing confidential information acquired in the course of their work except where authorized, unless legally obligated to do; and

- Refrain from using or appearing to use confidential information acquired in the course of their work for unethical or illegal advantage, either personally or indirectly through the Company.

II. Full and Fair Disclosure in Financial Records and Reports

Public communications about material events or developments concerning our Company are required to be complete, fair, accurate and broadly disseminated to the public in accordance with all applicable legal and regulatory requirements. In order to achieve these goals, Senior Officers are required to comply with the following:

- If a Senior Officer becomes aware of material information that affects the disclosures made or to be made by the Company in its SEC filings or submissions or other public communications, he or she should promptly bring such information to the attention of the company personnel responsible for preparing such;
- Senior Officers should oversee the establishment and management of the Company's internal controls and disclosure controls and procedures to enable and ensure that:
 - material financial and non-financial information concerning the Company and/or its subsidiaries be (i) fully and accurately disclosed on a timely basis and (ii) broadly disseminated in accordance with all applicable legal and regulatory;
 - the Company's consolidated financial statements and the notes thereto present fairly, in all material respects, the financial position, results of operations and cash flows of the company as of and for the period(s) indicated in conformity with accounting principles generally accepted and established company financial policy; and
 - Senior Officers bring to the attention of our Audit Committee any information, of which they are aware, concerning (i) significant deficiencies in the design or operation of internal controls which could adversely affect the company's ability to record, process, summarize and report financial and non- financial information concerning the company or (ii) any fraud, whether or not material, that involves management or other employees who have a significant role in the company's reporting, disclosures or internal

III. Compliance with Applicable Laws, Rules and Regulations

All of our employees and agents are required to comply and strictly adhere to all applicable laws, rules and regulations. To ensure such compliance, Senior Officers will establish and maintain mechanisms to:

- Educate members of our accounting divisions(s) about any law, regulation or administrative procedure that affects the operation of the finance organization and the Company; and
- Monitor the compliance of the finance organization with any applicable law, regulation or administrative policies.

IV. Prompt Internal Reporting of Violations of this Code

Senior Officers are required to identify, promptly report and correct, any violation of this Code, the Company's Code of Business Conduct and Ethics relating to all employees, directors and officers, or any law, rule or regulation applicable to the Company or the operation of its business. Senior Officers must report any such violations to the Company's Audit Committee.

V. Accountability for Adherence to this Code

The Company will take appropriate disciplinary actions for violations of this Code. Such disciplinary actions include, but are not limited to, penalties and demotions and even dismissals.

Amendments and Waivers of this Code

Any change to or waiver of this Code may only be made with the approval of the Board of Directors of SharpLink Gaming Ltd. or a committee designated thereby. Any such change or waiver shall be disclosed to the public.

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