

# **TURTLE BEACH CORPORATION**

## **CODE OF BUSINESS CONDUCT AND ETHICS**

### ***Introduction***

Turtle Beach Corporation (together with its subsidiaries, the “**Company**”) is proud of its achievements and the values with which it has conducted its business and is confident that the future is bright and without boundary. As the Company moves forward, it will continue to uphold the high levels of business ethics and personal integrity that it has heretofore displayed as it seeks to expand its presence in the global marketplace.

This Code of Business Conduct and Ethics (this “**Code**”):

- Reinforces the Company’s commitment to personal integrity and compliance with law;
- Provides guidelines for ethical behavior; and
- Provides a reporting mechanism for known violations and suspected violations of this Code.

This Code provides guidelines for ethical behavior and is not expected to answer all questions that may confront employees during the performance of their duties and responsibilities. Should an employee encounter any situation that is of an ambiguous nature or otherwise not addressed by this Code, they should seek the advice of their manager to ensure that the course of action taken complies with this Code.

### ***Compliance with Laws, Rules and Regulations***

The Company requires that all employees, officers and directors comply with both the letter and spirit of all laws, rules and regulations applicable to the Company wherever it does business. Employees, officers and directors are expected to use good judgment and common sense in seeking to comply with all applicable laws, rules and regulations.

As set forth in the Company’s Whistle Blower Policy, if employees, officers or directors become aware of a violation of any law, rule or regulation by the Company, whether by its officers, employees, directors, or any third party doing business on behalf of the Company, it is his/her responsibility to promptly report the matter to their manager or to the Company’s Human Resources Department. Any manager who receives a report of a violation of this Code must immediately inform the Company’s Chief Executive Officer. While it is the Company’s desire to address matters internally, nothing in this Code should discourage employees from reporting any illegal activity, including any violation of the securities laws, antitrust laws, environmental laws or any other federal, state, local or foreign law, rule or regulation, to the appropriate regulatory authority. Employees, officers and directors shall not discharge, penalize, demote, suspend, threaten, harass or in any other manner discriminate, take adverse action or retaliate against an individual because he or she reports any such violation, unless it is determined that the report was made with knowledge that it was false or with malicious intent, as further discussed in the Company’s Whistle Blower Policy, which is distributed to all employees, officers and directors and should be consulted as necessary. This Code should not be construed to prohibit employees from testifying, participating or otherwise assisting in any state, federal or foreign administrative, judicial or legislative proceeding or investigation.

### ***Conflicts of Interest***

Employees, officers and directors must act in the best interests of the Company and must refrain from engaging in any activity or having a personal interest that presents a “conflict of interest.” A conflict of

interest occurs when personal interest of an employee, officer or director interferes, or appears to interfere, with the interests of the Company. A conflict of interest can arise whenever an officer, director or employee takes action or has an interest that interferes with such person's ability to perform his/her Company duties and responsibilities honestly, objectively and effectively.

Employees and officers must not:

- Perform services as a consultant, employee, officer, director, advisor or in any other capacity, or permit any close relative to perform services as an officer or director, for a significant customer, significant supplier or direct competitor of the Company, other than at the request of the Company or with the Company's written consent;
- Have, or permit any close relative to have, a financial interest in a significant supplier or significant customer of the Company, other than an investment representing less than one percent (1%) of the outstanding shares of a publicly held company or less than five percent (5%) of the outstanding shares of a privately held company;
- Have, or permit any close relative to have, a financial interest in a direct competitor of the Company, other than an investment representing less than one percent (1%) of the outstanding shares of a publicly held company;
- Supervise, review or influence the job evaluation or compensation of a member of his or her immediate family employed with or otherwise engaged by the Company; or
- Engage in any other activity or have any other interest that Turtle Beach Corporation's board of directors (the "**Board of Directors**") determines to constitute a conflict of interest.

Directors must not:

- Perform services as an employee, officer, or director, or permit any close relative to perform services as an officer or director, for any company that engages in the business of providing (i) audio products such as headsets, speakers, soundbars or other commercial audio products or (ii) gaming accessories, such as gaming headsets or controllers;
- Perform services as a consultant, advisor or in any other capacity, for any other company where those services relate to the sales, marketing, or development of (i) audio products such as headsets, speakers, soundbars or other commercial audio products or (ii) gaming accessories, such as gaming headsets or controllers;
- Knowingly acquire, or cause any close relative to acquire, a financial interest in a direct competitor of the Company, other than an investment representing less than one percent (1%) of the outstanding shares of a publicly held company;
- Use his or her position with the Company to influence any decision of the Company relating to a contract or transaction with a supplier or customer of the Company if the director or a close relative of the director (i) performs services as a consultant, employee, officer, director, advisor or in any other capacity for such supplier or customer or (ii) has a financial interest in such supplier or customer, other than an investment representing less than one percent (1%) of the outstanding shares of a publicly held company;
- Supervise, review or influence the job evaluation or compensation of a member of his or her immediate family employed with or otherwise engaged by the Company; or
- Engage in any other activity or have any other interest that the Board of Directors determines to constitute a conflict of interest. For purposes of this Code:
- A "close relative" means a spouse, dependent child or any other person living in the same home with the employee, officer or director.

- “Immediate family” means a close relative and a parent, sibling, child, mother- or father-in-law, son- or daughter-in-law or brother or sister-in-law.
- A “significant customer” is a customer that has made during the Company’s last full fiscal year, or proposes to make during the Company’s current fiscal year, payments to the Company for property or services in excess of one percent (1%) of (i) the Company’s consolidated gross revenues for its last full fiscal year or (ii) the customer’s consolidated gross revenues for its last full fiscal year.
- A “significant supplier” is a supplier to which the Company has made during the Company’s last full fiscal year, or proposed to make during the Company’s current fiscal year, payments for property or services in excess of one percent (1%) of (i) the Company’s consolidated gross revenues for its last full fiscal year or (ii) the supplier’s consolidated gross revenues for its last full fiscal year.

It is the employee’s responsibility to disclose any material transaction or relationship that reasonably could be expected to give rise to a conflict of interest to their manager or the Human Resources Department or, if an employee is an executive officer or director, to the Nominating and Governance Committee of the Board of Directors, which shall be responsible for determining whether such transaction or relationship constitutes a conflict of interest.

### ***Insider Trading***

Employees, officers and directors who have material nonpublic information about Turtle Beach Corporation or other companies, including our suppliers and customers, as a result of their relationship with the Company are prohibited by law and Company policy from trading in securities of Turtle Beach Corporation or such other companies, as well as from communicating such information to others. To help ensure that employees do not engage in prohibited insider trading and avoid even the appearance of an improper transaction, the Company has adopted a Securities Trading Policy, which is distributed to all employees, consultants, officers and directors and should be consulted as necessary.

If employees are uncertain about the constraints on a purchase or sale of any Turtle Beach Corporation securities or the securities of any other company that they are familiar with by virtue of their relationship with the Company, they should consult with the Company’s Chief Financial Officer before making any such purchase or sale.

### ***Confidentiality***

Employees, officers and directors must maintain the confidentiality of “confidential information” entrusted to them by the Company or other companies, including our suppliers and customers, except when disclosure is authorized by a manager or legally mandated. Unauthorized use or disclosure of any confidential information is prohibited. Additionally, such individuals should take appropriate precautions to ensure that confidential or sensitive information, whether it is proprietary to the Company or another company, is not communicated within the Company except to individuals who have a need to know such information to perform their duties and responsibilities for the Company and, in the case of confidential information of another company, in accordance with the Company’s obligations.

“Confidential information” means any of the Company’s nonpublic proprietary information and trade secrets, including but not limited to information regarding methods of doing business, data, know-how, research, product plans, products, services, software, developments, inventions, processes, formulas, technology, designs, drawings, marketing lists of actual or potential customers or suppliers, and strategies disclosed to an employee, officer or director, either directly or indirectly in writing, orally or by drawings or observation of parts or equipment. Confidential information shall not include (i) information disclosed

publicly in published materials, (ii) information generally known in the industry, or (iii) information that has become publicly known and made publicly available through no wrongful act by any person who was under confidentiality obligations as to the item or items involved.

Third parties may ask employees for information concerning the Company. Only the Company's authorized spokespersons may discuss Company matters or disseminate Company information on behalf of the Company. This prohibition applies particularly to inquiries concerning the Company from the media, security holders and market professionals, such as securities analysts, institutional investors, investment advisors, or brokers and dealers. All responses to inquiries on behalf of the Company must be made only by the Company's authorized spokespersons. If an employee receives any inquiries of this nature, the employee must refer the inquirer to the Company's authorized spokespersons. The Company's policies with respect to public disclosure of internal matters may be further delineated in separate securities trading policy memos and manuals from time to time.

Nothing in this Code or otherwise shall prohibit any employee, officer or director from (i) reporting possible violations of federal law or regulation to any governmental agency or entity or self-regulatory organization or making disclosures that are protected under the whistleblower provisions of federal law or regulation, or (ii) supplying truthful information to any governmental authority or in response to any lawful subpoena or other legal process. In addition, notwithstanding anything in this Code, in accordance with the Defend Trade Secrets Act of 2016,

- i. an individual shall not be held criminally or civilly liable under any federal or state trade secret law for the disclosure of a trade secret that:
  - a. is made (I) in confidence to a federal, state, or local government official, either directly or indirectly, or to an attorney, and (II) solely for the purpose of reporting or investigating a suspected violation of law; or
  - b. is made in a complaint or other document filed in a lawsuit or other proceeding, if such filing is made under seal, or
- ii. to the maximum extent required by applicable law, if an individual files a lawsuit for retaliation by the Company for reporting a suspected violation of law, the individual may disclose a trade secret to his/her attorney and use the trade secret information in the court proceeding, if he/she files any document containing the trade secret under seal and does not disclose the trade secret except pursuant to court order.

Employees must also abide by any lawful obligations that they have from any of their former employers. These obligations may include restrictions on the use and disclosure of confidential information, restrictions on the solicitation of former colleagues to work at the Company and non-competition obligations. Employees may not disclose to the Company, or use on behalf of the Company, any confidential information or trade secrets of a third party, unless such third party has consented to the use or disclosure of such information to or by the Company.

### ***Honest and Ethical Conduct and Fair Dealing***

Employees, officers and directors must endeavor to deal honestly, ethically and fairly with the Company's suppliers, customers, competitors and employees. Statements regarding the Company's products and services must not be deceptive or fraudulent. Employees must not take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts or any other unfair dealing practice.

### ***Protection and Proper Use of Corporate Assets and Intellectual Property***

Employees, officers and directors must seek to protect the Company's assets. Theft, carelessness and waste have a direct impact on the Company's financial performance. Employees, officers and directors must use the Company's assets and services solely for legitimate business purposes of the Company and not for any personal benefit or the personal benefit of anyone else.

Employees, officers and directors must advance the Company's legitimate interests when the opportunity to do so arises. Employees must not take for themselves personal opportunities that are discovered through their position with the Company or the use of property or information of the Company for personal purposes. It is essential for all employees, officers and directors to safeguard the Company's trade secrets and confidential information and to refuse any improper access to trade secrets and confidential information of any other company or entity, including our competitors. If there is a need to disclose Company trade secrets or confidential information to any person outside the Company, such disclosure must be done only with the advance approval of the Company, and in conjunction with an enforceable nondisclosure agreement. Similarly, the Company's rights in its technology and products must be protected by use of appropriate agreements whenever such technology and/or products are used, transferred or disclosed.

### ***Lobbying Activities***

No employee, officer or director may hire a lobbyist or consultant without the Chief Executive Officer's prior written authorization.

### ***Political Contributions***

The Company respects the right of employees, officers and directors to be involved in political activity, contributing their own time and resources. Such activity, however, must not take place on Company time or property or involve the Company name. Laws governing contributions to local candidates vary from state to state and must be observed in connection with any political activity.

### ***International Business***

It is important that employees, officers and directors conducting international business know and abide by the laws of the United States and the countries that are involved in the activities or transactions. These laws govern the conduct of Company employees, officers and directors throughout the world. If an employee participates in these business activities, they should know and understand, and must strictly comply with, these laws and regulations, including those relating to export controls, anti-bribery and antiboycotts discussed below. If an employee is not familiar with these laws and regulations, they should seek guidance prior to negotiating any foreign transaction.

### ***Export Controls***

There are specific laws and regulations to be followed when exporting materials, equipment, technology, data, software, information, and services ("items"). These laws and regulations apply not only to exports of such items outside the United States, but also to "deemed exports" within the United States when export controlled items are disclosed to foreign nationals in the United States, including to foreign employees of the Company or its associates. Prior to transferring any item outside of the United States or to a foreign company or national within the United States, it is the responsibility of each employee, officer or director to endeavor to ensure that all relevant export laws and regulations are followed. This

responsibility includes verifying, in accordance with the Company's export procedures, that the correct license is used on any export declaration or other document required for export.

### ***Foreign Corrupt Practices Act ("FCPA")***

The FCPA is intended to prevent bribery of foreign officials by representatives of U.S. companies for the purpose of securing an improper business advantage. It prohibits the payment or offering of anything of value directly or indirectly to a foreign government official, political party, party official or candidate for the purpose of influencing an official act of the person or the government in order to obtain such an advantage. The phrase "anything of value" is broadly defined and includes, but is not limited to, cash payments, gifts and other gratuities (as discussed in more detail below), business entertainment/hospitality, sponsored travel, political contributions and charitable donations. Other countries in which the Company does business also have similar anti-bribery laws – in some cases, these laws go beyond the scope of the FCPA and prohibit not only bribery of government officials, but also so called "commercial bribery" of private parties as well.

Employees, officers, and directors may not directly or indirectly make, promise, approve, authorize or offer to give to anyone – or accept or solicit from anyone – anything of value if the purpose is to improperly induce the recipient to take (or to refrain from taking) action that would bestow a commercial benefit or advantage on the Company, its affiliates or any other party. It is the responsibility of each employee, officer, and director to become familiar with the requirements of the FCPA and to seek guidance prior to engaging or authorizing any offer or payments that might be in violation of the FCPA and other applicable anti-bribery laws. The Company makes FCPA compliance training available for employees, officers, and directors.

While it is the policy of the Company to prohibit bribery of all individuals (in both the private and public sectors), interactions with government officials must be monitored especially closely due to the increased risk for violations of applicable anti-corruption laws. Bribery of government officials is against the law in every country and often carries criminal penalties for both the employee and the company. For that reason, any financial or business dealings, and any gifts or entertainment/hospitality, involving such persons will be scrutinized with particular care, both by the Company and by people outside the Company.

For the purposes of this policy, a "government official" is:

- a. any officer or employee of a government or any department, agency, or instrumentality thereof (which includes a government-owned or government-controlled state enterprise) or of a public international organization, such as the World Bank; or
- b. any person acting in an official capacity for or on behalf of a government or government entity or of a public international organization, any political party or party official, or any candidate for political office including, for example, consultants who hold government positions, employees of companies owned or controlled by governments, civil servants, administrative and judicial officers, political candidates, and members of the military; and
- c. family members and close personal friends of any of the foregoing, even if they are not otherwise associated with a government or public office.

The Company also may be held liable for the actions of agents, contractors, distributors, consultants, or other parties acting on behalf of the Company. Such third parties may not engage in activities that the Company may not do directly. Prior to engaging any third parties to act on the Company's behalf in activities that pose a heightened risk of anti-bribery concerns – including, but not limited to, interactions with government officials – employees are responsible for seeking guidance from the Company to ensure compliance with applicable laws.

In order to ensure compliance with the FCPA's accounting provisions, all accounting records, expenditures, expense reports, invoices, vouchers, gifts, business entertainment, and any other business expenses must be accurately and reliably reported and recorded. Any and all payments by or on behalf of the Company may only be made pursuant to existing approval authorities and other internal control requirements, and only on the basis of appropriate supporting documentation and for the purposes specified in the documentation. False or misleading entries or invoices are prohibited.

### ***Boycotts/Restrictive Trade***

A request to participate in any activity that could have the effect of promoting a boycott or restrictive trade practice fostered by a foreign country against customers or suppliers located in a country friendly to the United States or against a U.S. person, firm or the Company may be a violation of law and must be reported promptly to their manager.

### ***Equal Opportunity***

The Company's policy on equal employment opportunity prohibits discrimination on the basis of any legally-protected characteristic including, but not limited to: race (including traits historically associated with race, such as hair type/texture or protective hairstyle), age, color, religion, sex/gender (including pregnancy, childbirth, lactation and related medical conditions), gender identity or expression, creed, marital or familial status, sexual orientation, genetic information or predisposing characteristics, national origin, physical or mental handicap or disability, medical condition (i.e., health impairment related to or associated with diagnosis of cancer or record or history of cancer; genetic characteristics known to be a cause of the disease/disorder), ancestry, domestic violence victim status, citizenship, current or former membership or service in the U.S. Armed Forces or a state military unit, or veteran status.

This policy applies to all terms, conditions and privileges of employment, including, but not limited to, recruitment, hiring, placement, promotion, departmental transfer, leaves of absence, discipline, demotion, termination, layoff, recall, compensation, benefits, opportunities for career advancement and training, all of which are based on individual qualifications, job performance, and other relevant job-related criteria. The Company expressly prohibits any form of unlawful employee harassment based on any of the above described protected characteristics. The Company makes reasonable accommodations where required by law because of an individual's religion, disability, or pregnancy.

### ***Gifts and Gratuities***

The use of Company funds or assets for gifts, gratuities or other favors to employees or government officials is prohibited, except to the extent such gifts are in compliance with applicable law, immaterial in amount and not given in consideration or expectation of any action by the recipient.

Employees, officers and directors must not accept, and must cause any member of his or her immediate family to not accept, any gifts, gratuities or other favors from any customer, supplier or other person doing or seeking to do business with the Company, other than items of immaterial value. Any gifts that are not of immaterial value should be returned immediately and reported to the employee's manager. If immediate return is not practical, they should be given to the Company for charitable disposition or such other disposition as the Chief Executive Officer deems appropriate.

Common sense and moderation should prevail in business entertainment engaged in on behalf of the Company. Employees, officers and directors should provide, or accept, business entertainment to or from anyone doing business with the Company only if the entertainment is infrequent, modest and intended to serve legitimate business goals.

Employees, officers and directors may not offer, give, solicit or accept any form of bribe or kickback anywhere in the world. A bribe is defined as a thing of value given to someone with the intent of obtaining favorable treatment from the recipient. Kickbacks consist of payments in cash or in kind, including goods, services, the use of another company's property, or forgiving any sort of obligation provided to a customer or supplier for the purpose of improperly obtaining or rewarding favorable treatment in connection with a sale or purchase. Bribes and kickbacks are criminal acts, strictly prohibited by law.

### ***Concerns Regarding Accounting or Auditing Matters and Reports Filed with the Securities and Exchange Commission (the "SEC")***

Employees, officers and directors must honestly and accurately report all business transactions. Employees, officers and directors are responsible for the accuracy of all records and reports that they submit to the Company's finance department and recognize that accurate information is essential to the Company's ability to meet legal and regulatory obligations.

All Company books, records and accounts shall be maintained in accordance with all applicable regulations and standards and accurately reflect the true nature of the transactions they record. The financial statements of the Company shall conform to generally accepted accounting principles and the Company's accounting policies, as well as the requirements of the SEC. No undisclosed or unrecorded account or fund shall be established for any purpose. No false or misleading entries shall be made in the Company's books or records for any reason, and no disbursement of corporate funds or other corporate property shall be made without adequate supporting documentation.

It is the policy of the Company to provide full, fair, accurate, timely and understandable disclosure in reports and documents filed with, or submitted to, the SEC and in other public communications.

### ***Dealings with Independent Auditors***

No employee, officer or director shall, directly or indirectly, make or cause to be made a materially false or misleading statement to the Company's independent auditor in connection with, or omit to state, or cause another person to omit to state, any material fact necessary in order to make statements made, in light of the circumstances under which such statements were made, not misleading to, the independent auditor in connection with, any audit, review or examination of the Company's financial statements or the preparation or filing of any document or report with the SEC. No employee, officer or director shall, directly or indirectly, take any action to coerce, manipulate, mislead or fraudulently influence any independent auditor engaged in the performance of an audit or review of the Company's financial statement.

### ***Waivers of this Code of Business Conduct and Ethics***

While some of the policies contained in this Code must be strictly adhered to and no exceptions can be allowed, in other cases exceptions may be possible. Any employee or officer who believes that an exception to any of these policies is appropriate in his or her case should first contact his or her manager. If the manager agrees that an exception is appropriate, the approval of the Company's Chief Executive Officer must be obtained. The Chief Executive Officer shall be responsible for maintaining a record of all requests for exceptions to any of these policies and the disposition of such requests.

Any executive officer or director who seeks an exception to any of these policies should contact the Chief Executive Officer. Any waiver of this Code for executive officers or directors or any change to this Code that applies to executive officers or directors may be made only by the Board of Directors and will be disclosed as required by law or stock market regulations.

## ***Reporting and Compliance Procedures***

Every employee, officer and director has the responsibility to ask questions, seek guidance, report suspected violations and express concerns regarding compliance with this Code. Any employee, officer or director who (i) knows or believes that any other employee or representative of the Company has engaged or is engaging in Company-related conduct that violates applicable law or this Code, (ii) has concerns with regard to questionable accounting or financial reporting matters, (iii) has concerns with regard to the adequacy of internal accounting controls or auditing matters, or (iv) is aware of any fraud, whether or not material, that involves employees, officers or directors who have a significant role in the Company's financial reporting or internal control over financial reporting, should report such information to his or her manager or to the Human Resources Department. Any manager who receives a report of a violation of this Code must immediately inform the Company's Chief Executive Officer. Employees may report such conduct openly or anonymously without fear of retaliation. The Company will not discipline, discriminate against or retaliate against any individual who reports such conduct, unless it is determined that the report was made with knowledge that it was false, or who cooperates in any investigation or inquiry regarding such conduct.

If an individual prefers to report his or her concerns anonymously, the Company has established a governance hotline administered by an independent third party, NASDAQ OMX, where an anonymous report can be made. This link: <https://www.whistleblowerservices.com/TBCH/> will take you to the Company's Confidential and Anonymous Financial Concern Hotline (the "**Hotline**") where you can leave a message in secure webform or by voicemail. The Hotline is accessible at all times, providing a confidential vehicle for individuals to report violations or suspected violations of law, SEC rules and regulations or Company policy. In an effort to facilitate an efficient and comprehensive investigation of a reported incident, it is preferred, but not mandatory, that individuals identify themselves and furnish contact information in the event that further information is required. In either case, individuals are requested to provide as much information as possible about the matter being reported, including where and when the incident occurred, the parties involved and any other information pertinent to an investigation. Any and all information will be treated with the utmost confidence (to the full extent reasonably practicable and in accordance with applicable law and the Board of Directors' duty to conduct a comprehensive investigation).

The receipt of any complaint with regard to accounting, financial reporting, internal accounting controls, auditing matters or violations of legal or regulatory rules and requirements will be reported as soon as practicable to the Chairman of the Audit Committee for evaluation and resolution. Other matters will be reported as soon as practicable to the appropriate member of management or the Board of Directors for evaluation and resolution. Employees, officers, and directors are expected to cooperate fully with any inquiry or investigation by the Company regarding an alleged violation of this Code. Failure to cooperate with any such inquiry or investigation may result in disciplinary action, up to and including discharge.

The Company shall determine whether violations of this Code have occurred and, if so, shall determine the disciplinary measures to be taken against any employee who has violated this Code. In the event that the alleged violation involves an executive officer or a director, the Chief Executive Officer and the Board of Directors, respectively, shall determine whether a violation of this Code has occurred and, if so, shall determine the disciplinary measures to be taken against such executive officer or director.

Failure to comply with the standards outlined in this Code will result in disciplinary action including, but not limited to, reprimands, warnings, probation or suspension without pay, demotions, reductions in salary, discharge and restitution. Certain violations of this Code may require the Company to refer the matter to the appropriate governmental or regulatory authorities for investigation or prosecution.

Moreover, any manager who directs or approves of any conduct in violation of this Code, or who has knowledge of such conduct and does not immediately report it, also will be subject to disciplinary action, up to and including discharge.

***Dissemination and Amendment***

This Code shall be distributed to each new employee, officer and director of the Company upon commencement of his or her employment or other relationship with the Company and shall also be distributed biennially to each employee, officer and director of the Company, and each employee, officer and director shall certify that he or she has received, read and understood the Code and has complied with its terms.↵

The Company reserves the right to amend, alter or terminate this Code at any time for any reason. The most current version of this Code can be obtained from the Company’s Human Resource Department.

This document is not an employment contract between the Company and any of its employees, officers or directors and does not alter the at-will nature of any employee’s employment with the Company.

***Certification***

I, \_\_\_\_\_, do hereby certify that: (Name)

- I have received and carefully read this Code of Business Conduct and Ethics of Turtle Beach Corporation,
- I understand this Code of Business Conduct and Ethics, and
- I have complied and will continue to comply with the terms of this Code of Business Conduct and Ethics.

Date : \_\_\_\_\_

(Signature) \_\_\_\_\_

EACH EMPLOYEE, OFFICER AND DIRECTOR IS REQUIRED TO SIGN, DATE AND RETURN THIS CERTIFICATION TO THE HUMAN RESOURCES DEPARTMENT