

**CORPORATE GOVERNANCE GUIDELINES
OF
EIGHTCO
HOLDINGS, INC.**

INTRODUCTION

The Board of Directors (the “**Board**”) of Eightco Holdings, Inc. (the “**Company**”) has adopted these governance guidelines (the “**Guidelines**”), which describe the principles and practices that the Board will follow in carrying out its responsibilities. The Guidelines will be reviewed by the Board from time to time to ensure that they effectively promote the best interests of both the Company and the Company’s stockholders and that they comply with all applicable laws, regulations, and stock exchange requirements. The Nominating and Governance Committee reviews the Guidelines at least annually and recommends changes to the Board as appropriate.

A. OVERVIEW – THE ROLE OF THE BOARD OF DIRECTORS:

It is the paramount duty of the Board to oversee the Chief Executive Officer (the “**CEO**”) and other senior management in the competent and ethical day-to-day operation of the Company. To satisfy this duty the directors will take a proactive, focused approach to their position, and set standards to ensure that the Company is committed to business success through maintenance of the highest standards of responsibility and ethics with the goal of enhancing long-term value for stockholders and to see that the long-term interests of the stockholders are being served. Both the Board and management recognize that the long-term interests of the Company are advanced by responsibly addressing the concerns of other constituencies, including employees, customers, suppliers and the communities in which the Company operates. The governance structure of the Company is designed to be a working structure for effective decision-making and appropriate monitoring of compliance, risk and performance.

B. DIRECTOR QUALIFICATIONS:

The Board shall have a majority of directors who meet the criteria for independence established by the NASDAQ Stock Market LLC (“**NASDAQ**”) in its listing standards or such other listing standards of any other applicable securities exchange on which the Company’s common stock trades. Directors will be nominated by the Board following recommendation by the Nominating and Governance Committee of the Board or by shareholders, in each case in accordance with the charter and principles of the Nominating and Corporate Governance Committee. The Nominating and Governance Committee is responsible for reviewing with the Board, on an annual basis, the appropriate experience, skills and characteristics required of Board members as well as the composition of the Board as a whole. This assessment will include members’ qualification as independent, as well as consideration of diversity, skills, age, education and experience and the general needs of the Board in accordance with the terms of the Director Nomination Policy. The Board, through the Chairperson of the Nominating and Governance

Committee and the Chairperson of the Board, should extend the actual invitation to join the Board.

The size of the Board will be fixed from time to time in the manner set forth in the Company's Certificate of Incorporation. The Board, through the Nominating and Governance Committee, reviews from time to time the appropriateness of the Board's size. The Board may consider expanding its size to accommodate appropriate and suitable candidates.

The Board, through the Nominating and Governance Committee, will have the opportunity to review the appropriateness of the continued service of directors who change their position or responsibility that they held when they were elected to the Board.

Each Board member must ensure that other existing and anticipated future commitments do not materially interfere with such member's service as director. Directors should advise the Nominating and Governance Committee of any invitations to join the board of any other public company prior to accepting another directorship so that any potential conflicts or other issues are carefully considered.

C. DIRECTOR RESPONSIBILITIES:

The fundamental role of the directors is to exercise their business judgment to act in what they reasonably believe to be the best interests of the Company and its stockholders. The Board has developed a number of specific expectations of directors to promote the discharge of this responsibility and the efficient conduct of the Board's business. In fulfilling that responsibility, the directors should be able to rely on the honesty and integrity of the Company's senior management and expert legal, accounting, financial and other advisors. The directors should have the benefit of directors' and officers' insurance ("D&O"), paid by the Company, to indemnification to the fullest extent allowed under the Company's Certificate of Incorporation, Bylaws and any indemnification agreements and Delaware law, and to exculpation as provided by Delaware law and the Company's Certificate of Incorporation.

Board members are expected to rigorously prepare for, attend and participate in all Board and applicable committee meetings, and to spend the time needed and meet as often as necessary to properly discharge their obligations. Information and data that is important to the Board's understanding of the business to be conducted at a Board or committee meeting should generally be distributed in writing to the directors prior to the meeting, so that Board meeting time may be conserved and discussion time focused on questions that the Board has about the materials.

The Chairperson of the Board will establish the agenda for each Board meeting, and the Corporate Secretary will distribute it in advance to the Board. Each Board member is free to suggest the inclusion of items on the agenda. The Board will review the Company's long-term strategic plans and the challenges faced by the Company in executing on these plans during at least one Board meeting per year.

The Board's policy is to have a separate meeting time or "executive session" for the independent directors. Such meetings should occur on at least a quarterly basis. Except in unusual and exceptional circumstances, attendance at executive sessions shall be limited to directors who meet the criteria for independence established by NASDAQ in its listing standards (or such other

listing standards of any other applicable securities exchange on which the Company's common stock trades). The Chairperson of the Board shall preside at the executive sessions.

The Board believes that management speaks for the Company. Individual Board members may occasionally meet or otherwise communicate with various constituencies that are involved with the Company, but it is expected that Board members would do this with the advance knowledge of management and the Chairperson of the Board and, absent unusual circumstances or as contemplated by the committee charters, at the request of management.

D. BOARD COMMITTEES:

A Nominating and Governance Committee, Audit Committee and Compensation Committee of the Board shall exist at all times. All of the members of these committees will meet the criteria for independence established by NASDAQ in its listing standards (or such other listing standards of any other applicable securities exchange on which the Company's common stock trades). The members of these committees will also meet the other membership criteria specified in the respective charters for these committees. Committee members will be appointed by the Board upon recommendation by the Nominating and Governance Committee of the Board, in accordance with the charter and principles of that committee. There will, from time to time, be occasions on which the Board may want to rotate committee members, but the Board does not believe that a formal policy of rotation is mandated.

Each committee shall have its own charter and shall report regularly to the Board summarizing the committee's actions and any significant issues considered by the committee. The charter will set forth the principles, policies, objectives and responsibilities of the committees in addition to the qualifications for committee membership, procedures for committee member nomination and removal, committee organization and functioning and how the committee will communicate with the Board.

The Chairperson of each committee will, in consultation with the appropriate committee members and members of management, and in accordance with the committee's charter, determine the frequency and length of committee meetings and develop the committee's agenda. The schedule for each committee will be furnished to the full Board.

The Board may, from time to time, form new committees as it deems appropriate.

E. LEAD INDEPENDENT DIRECTOR:

If the Chairperson of the Board is not an independent director, as determined by the Nominating and Governance Committee and the Board, the independent directors will annually appoint one independent director to be the Lead Independent Director. The Lead Independent Director's responsibilities are to: (i) preside over executive sessions of the independent directors and at all meetings at which the Chairperson of the Board is not present; (ii) call meetings of the independent directors as he or she deems necessary; (iii) serve as a liaison between the Chairperson of the Board and the independent directors; (iv) propose agendas and schedules for Board meetings in consultation with the Chairperson of the Board; and (v) be available for consultation and communication if requested by stockholders.

F. DIRECTOR ACCESS TO OFFICERS, EMPLOYEES AND ADVISORS:

The Board has access to all Company officers and employees. Any meetings or contacts that a director desires to initiate shall be arranged through the CEO, or, in situations where that is not appropriate, through the Chairperson of the Audit Committee, the Chairperson of the Compensation Committee or the Chairperson of the Nominating and Governance Committee. The directors should use their judgment to ensure that any such contact or communication is not disruptive to the business operations of the Company, and copy the CEO with any written communications, to the extent not inappropriate.

The Board welcomes the attendance of senior officers at each Board meeting. The Board also encourages management to schedule managers to present at Board meetings who: (a) can provide additional insight into the items being discussed because of personal involvement in these areas, or (b) have future potential that management believes should be given exposure to the Board.

The Board and each committee shall have the authority to obtain advice, reports or opinions from internal and external counsel and expert advisors and shall have the power to hire independent legal, financial and other advisors as they may deem necessary, without consulting with, or obtaining approval from, any officer of the Company in advance. The Company will arrange for the payment of the invoices of any such third-party advisors.

G. DIRECTOR COMPENSATION:

The Nominating and Governance Committee will recommend to the Board for approval compensation policies and practices for directors for service on the Board and its committees in accordance with the policies, principles and criteria set forth in its charter. The Nominating and Governance Committee will conduct an annual review of director compensation.

H. EVALUATION OF BOARD PERFORMANCE:

The Board, acting under the oversight of the Nominating and Governance Committee, should conduct a self-evaluation at least annually to determine whether it is functioning effectively. The Nominating and Governance Committee should periodically consider the mix of skills and experience that directors bring to the Board to assess whether the Board has the necessary tools to perform its oversight function effectively.

Each committee of the Board should conduct a self-evaluation at least annually and report the results to the Board, acting through the Nominating and Governance Committee. Each committee's evaluation must compare the performance of the committee with the requirements of its written charter.

I. CEO EVALUATION:

The Compensation Committee will conduct an annual review of the CEO's performance, in accordance with the charter and principles of that committee. The board will review the

committee's report to ensure that the current CEO is providing the best leadership for the Company, from a short, intermediate and long-term perspective. Pursuant to its charter, the Nominating and Governance Committee ensures that such an annual evaluation is conducted.

J. RELATED PARTY TRANSACTIONS:

Directors and officers are expected to report any transaction that the Company would be required to disclose pursuant to Item 404(a) of Securities and Exchange Commission Regulation S-K (a "**Related Party Transaction**") to the Audit Committee in advance of such transaction. All such Related Party Transactions shall be subject to the review and approval of the non-interested members of the Audit Committee in accordance with its charter and the Related Party Transaction Policy. In determining whether to approve any such transaction, the Audit Committee will consider such factors as it deems relevant, including, but not limited to, whether the transaction is on terms comparable to those that could be obtained in arm's length negotiations with an unrelated third party.

K. DIRECTOR ORIENTATION AND CONTINUING EDUCATION:

The Company will have an orientation program for new directors, and new directors must participate in the program soon after being elected or appointed. The orientation program may include presentations that review the Company's business strategies, its financial and accounting systems and risk management controls, its code of business conduct and methods and compliance programs. The orientation may also include an introduction to the Company's senior management, visits to its corporate headquarters, and a meeting with the Company's independent auditor. Incumbent directors are also invited to attend the orientation program.

The Board, through its delegation of oversight to the Nominating and Governance Committee, shall identify and/or develop continuing education opportunities for directors. The Company encourages all directors to participate in continuing education programs, including those sponsored by universities, stock exchanges, legal and accounting firms or other organizations. The Company will reimburse the reasonable costs and expenses associated with such programs.

L. COMMUNICATIONS WITH DIRECTORS:

The annual general meeting of stockholders provides an opportunity each year for the stockholders to ask questions or otherwise communicate directly with, members of the Board on matters relevant to the Company. In addition, stockholders and other interested parties may communicate with any or all of our directors, including the Chairperson of the Board and/or the non-management or independent directors as a group, by transmitting correspondence by mail as follows:

Board of Directors (or named Director)
c/o Eightco Holdings, Inc.
200 9th Avenue North, Suite 220
Safety Harbor, Florida 34695

Each communication should specify the applicable addressee or addressees to be contacted as well as the general topic of the communication. The Corporate Secretary of the Company will forward such communications to the appropriate party. Material that is unduly hostile, threatening, illegal or similarly unsuitable will be excluded, with the provision that the Board or individual directors so addressed are advised of any communication withheld for legal or other considerations as soon as practicable.

M. ATTENDANCE AT ANNUAL MEETING OF STOCKHOLDERS:

The Board expects its members to attend the Company's annual meeting of stockholders.

N. ETHICS:

The Board expects its members, as well as the Company's officers and employees, to act ethically at all times and to adhere to any applicable code of ethics.

O. GENERAL:

These Guidelines are intended as a component of the flexible framework within which the Board, assisted by its committees, directs the affairs of the Company. While they should be interpreted in the context of applicable laws, regulations and listing requirements, as well as in the context of the Company's Certificate of Incorporation and Bylaws, they are not intended to establish by their own force any legally binding obligations.