

GLOBAL EAGLE ENTERTAINMENT INC.
WHISTLEBLOWER POLICY AND PROCEDURES
EFFECTIVE APRIL 3, 2017

I. PURPOSE

Global Eagle Entertainment Inc. and its subsidiaries are committed to high standards of ethical, honest and legal business conduct. These Policies and Procedures provide an avenue for employees and other persons to bring to our attention concerns regarding accounting, internal control, and auditing matters such as:

- irregular accounting methods, auditing conduct, internal controls or financial reporting practices and deficiencies in the design or operation of internal and/or disclosure controls;
- violations of state or federal securities laws, including the Foreign Corrupt Practices Act, Sarbanes-Oxley Act of 2002 (the “*Sarbanes-Oxley Act*”) and Dodd-Frank Wall Street Reform and Consumer Protection Act (the “*Dodd-Frank Act*”); and
- any fraud that involves management or other employees who have a significant role in the Company’s financial reporting, disclosures or internal controls.

These Policies and Procedures are also intended to reassure employees that they will be protected from reprisals for raising such concerns.

II. POLICY

It is the policy of the Company to encourage employees and other persons when they, in good faith, reasonably believe that any questionable conduct has occurred, is occurring or is about to occur, to immediately report those concerns.

The Company strictly prohibits discrimination, retaliation or harassment of any kind by any Company officer, director, employee or agent against any person who in good faith reports, or participates in an investigation of reported complaints of, questionable or illicit conduct.

III. REPORTING PROCEDURES

In order to facilitate the reporting of concerns, the Company’s Audit Committee has established the following procedures for (1) the receipt, retention and treatment of complaints regarding accounting, internal accounting controls, or auditing matters (“*Accounting Matters*”), and (2) the confidential, anonymous submission by employees and other persons of concerns regarding the same.

Scope of Matters Covered by These Procedures

These procedures relate to complaints relating to any questionable accounting or auditing matters, including, without limitation, the following:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- fraud or deliberate error in the recording and maintaining of financial records of the Company;
- deficiencies in, or noncompliance with, the Company's internal accounting controls;
- misrepresentation or false statements regarding a matter contained in the financial records, financial statements, audit reports or any filings made with the Securities and Exchange Commission;
- deviation from full and fair reporting of the Company's financial condition;
- substantial variation in the Company's financial reporting methodology from prior practice or from generally accepted accounting principles;
- issues affecting the independence of the Company's independent accounting firm;
- falsification, concealment or inappropriate destruction of corporate or financial records; and
- alleged retaliation against employees who make, in good faith, allegations with respect to Accounting Matters (a "***Retaliatory Act***").

Receipt of Complaints

Persons with concerns regarding Accounting Matters or Retaliatory Acts may report their concerns to the General Counsel, the Company's Director of Compliance or the Company's Head of Internal Audit (the "***Complaint Recipient***"). The Company's Director of Compliance and Head of Internal Audit report directly to the Audit Committee of the Board of Directors of the Company. The General Counsel, the Director of Compliance and the Head of Internal Audit may act jointly in investigating and processing reported concerns if they deem appropriate.

Employees or any third parties may also report their concerns (confidentially and anonymously) through the Company's reporting hotline, which is maintained and staffed by a third-party vendor. The hotline (available 24 hours a day, 7 days a week) can be reached at +1 (866) 422-3580. The vendor also maintains a reporting website with similar reporting capabilities at www.globaleagle.ethicspoint.com. In addition to concerns regarding Accounting Matters and Retaliatory Acts, the hotline can also receive reports regarding other inappropriate workplace conduct, such as fraud, criminal and other illegal acts and employment and human-

resources complaints (*e.g.*, discrimination and harassment). EthicsPoint maintains a log of all complaints made through that medium.

Treatment of Complaints

Upon receipt of a complaint, the Complaint Recipient(s) will (i) determine whether the complaint pertains to Accounting Matters and (ii) when possible, acknowledge receipt of the complaint to the sender. The Company will maintain confidentiality to the fullest extent possible, consistent with the need to conduct an adequate review.

The Complaint Recipient(s) will take all appropriate action to investigate any reported concern. If the Complaint Recipient(s) determine that the complaint actually pertains to Accounting Matters, the Complaint Recipient(s) will inform, and provide the relevant facts and circumstances to, the Audit Committee. Following review by the Audit Committee, the Audit Committee will, in its sole discretion, take corrective measures as appropriate, including disciplinary or preventive action or notification to the SEC or other appropriate law enforcement authorities, or directing the Company to make any required SEC disclosure.

The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act and Section 922 of the Dodd-Frank Act.

Oversight and Administration

The Audit Committee has the authority to oversee and administer these Policies and Procedures and to apply and interpret them in any particular situation.
