

Concerns Regarding Accounting, Financial, and Auditing Matters

A. General Information; Retaliation Prohibited

Any employee or other person may submit to management a complaint or concern regarding accounting or auditing matters involving ViaSat or its subsidiaries without fear of dismissal or retaliation of any kind. ViaSat is committed to maintaining compliance with all applicable securities laws and regulations, accounting standards, accounting controls, and audit practices.

To facilitate the reporting of complaints and concerns, ViaSat has established procedures for (1) the receipt, retention, and treatment of complaints regarding accounting, internal accounting controls, or auditing matters (“Potential Accounting Matters”); and (2) the confidential, anonymous submission by employees of concerns regarding Potential Accounting Matters.

B. Reporting of Complaints and Concerns

Any person with concerns regarding Potential Accounting Matters may report such concerns to ViaSat’s third-party contractor, specifically engaged to provide independent hotline services, at 1-888-475-8376.

Concerns regarding Potential Accounting Matters can also be submitted via email to auditcommittee@viasat.com. Finally, in the event a person would prefer to submit a concern in writing, such concerns may be submitted to:

Chairman of the Audit Committee
c/o Office of the General Counsel
ViaSat, Inc.
6155 El Camino Real
Carlsbad, California 92009

Persons who submit their concerns via any of the foregoing methods need not leave their name or other personal information, and all communications will be handled in a confidential manner to the extent possible.

C. Covered Complaints and Concerns

Complaints or concerns relating to any Potential Accounting Matters may include, 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 statement to or by a Senior Financial Officer regarding a matter contained in the financial records, financial reports, or audit reports of the company; or
- Deviation from full and fair reporting of the company's financial condition, results of operations, or financial statements.

D. Review/Investigation

All complaints relating to Potential Accounting Matters shall be forwarded to the General Counsel and the Chairman of the Audit Committee, as well as the Board of Directors. The complaint will be investigated pursuant to ViaSat's Investigation Policy and Procedures.

E. Retaliation Prohibited

ViaSat will not discharge, demote, suspend, threaten, harass, or in any manner discriminate against any employee with respect to good-faith reporting of complaints regarding Potential Accounting Matters.