

AUTOSCOPE TECHNOLOGIES CORPORATION AND SUBSIDIARIES CODE OF ETHICS AND BUSINESS CONDUCT

Introduction:

We want Autoscope Technologies Corporation and its subsidiaries (the "Company", "we" and "us") to be known as an organization that conducts its business lawfully and ethically. To accomplish this objective, we believe it is essential that each of our directors, officers, employees, and consultants (collectively, "associates") act at all times with integrity and propriety and that they exercise good judgment and conduct business in a manner that their actions can be supported without reservation or apology.

While it is impractical to develop a detailed set of rules, policies, or procedures that covers all circumstances, we believe this Code of Ethics and Business Conduct (the "Code") provides a basic guide to assist our directors, officers, employees, and consultants in understanding their responsibilities. The best guidelines, however, are individual integrity, common sense, and compliance with the laws and regulations that pertain to us. If you feel uncomfortable about a situation or have any doubts about whether it is consistent with the Company's ethical standards, including this Code, please seek help by following the procedures set forth in this Code or contacting the Chair of the Audit Committee as described below.

This Code is a statement of certain fundamental principles, policies, and procedures that govern associates in the conduct of the Company's business. It is not intended to and does not create any rights in any employee, customer, supplier, competitor, shareholder, or any other person or entity. In addition, associates generally have other legal and contractual obligations to the Company. This Code is not intended to reduce or limit the other obligations that you may have to the Company. Instead, the standards in this Code should be viewed as the minimum standards that the Company expects from associates in the conduct of the Company's business.

This Code applies to all associates of the Company. In addition, attached <u>Annex A</u> to this Code entitled "Code of Ethics and Business Conduct for Chief Executive Officer and Chief Financial Officer" applies only to the Chief Executive Officer and the Chief Financial Officer of Autoscope Technologies Corporation. As used in this Policy, the principal executive officer, principal financial officer, principal accounting officer or controller, or persons performing similar functions are sometimes also referred to as the "Senior Financial Officers."

Enforcement:

This Code will be strictly enforced. Officers and managers are expected to enforce this Code and should never sanction or condone violations. Violations of this Code will result in serious adverse consequences, which may include termination of employment or service with the Company. Ifan associate finds himself or herself in a situation which the associate believes may violate or lead to a violation of this Code, the associate should follow the procedures described in the sections of this Code entitled "Reporting/Investigation Procedures" and "Procedures for Submitting Confidential, Anonymous Complaints Regarding Accounting and Auditing Matters."

Compliance with Laws:

Obeying the letter and spirit of the laws and regulations that pertain to the Company is the foundation



on which our ethical standards are built. All associates must obey the laws of the cities, states, and countries in which we operate. Associates are not expected to know the details of these laws; however, associates are expected to be comfortable that they are in compliance with the laws that pertain to their activities and to know enough to determine when to seek advice from supervisors, managers, or other appropriate personnel.

Conflicts of Interest:

In addition to compliance with laws, we require that all associates act in an ethical manner. This includes the obligation to avoid any actual or apparent conflicts of interest in personal and professional relationships. The honesty and integrity of our business conduct must not be compromised.

A conflict of interest arises when an associate, or a member of his or her family, receives an improper personal benefit as a result of his or her position with the Company. While it is not possible to develop a comprehensive list of situations involving possible conflicts of interest, the following are examples of activities which could involve a conflict of interest if undertaken by an associate:

- Owning, directly or indirectly, a material interest in any competing business or in any outside distributor or customer that does or seeks to do business with us;
- Having a direct or indirect material interest in any transaction in which the Company is or will be aparticipant;
- Providing services as a director, manager, consultant, employee, or independent contractor to any outside concern that does business with us or is in a competing business;
- Engaging in any outside employment which is in conflict with a material aspect of our business or which requires significant time, attention or energy;
- Accepting gifts (other than gifts of nominal value), favors, compensation, loans, excessive entertainment, or other similar activities from our competitors or from any company or person that does business or seeks to do business with us;
- Representing us in any transaction with a person or organization in which associates or their family have a direct or indirect personal interest or may derive a benefit;
- Competing directly or indirectly with us in the design, manufacture, marketing, purchase, or sale of products or property rights or interests;
- Taking advantage of any business opportunity which would rightfully belong to us; and
- Using or revealing (without proper authorization) any confidential product information, confidential financial information, or other confidential information concerning our plans, decisions, or activities, including information which is not available to the general public and which could be considered of some importance in a decision whether to buy or sell our stock.

Before engaging in any of the foregoing activities or any other activity that involves an actual or potential conflict of interest, an associate must receive the express approval of the Audit Committee or the Board of Directors after disclosing to the Audit Committee or the Board of Directors all material facts about the activity.

Additional guidelines and more detailed information regarding some of the above examples can be found in the "Protecting Confidential Information" and "Insider Trading" sections of this Code.



Protection and Proper Use of Company Assets:

Theft, carelessness, and waste have a direct impact on the Company's profitability. Any suspected incident of fraud or theft should be immediately reported for investigation.

All associates should endeavor to protect Company assets and ensure their efficient and proper use. Our telephones, mailservices (including email), computers, and Internet access should be used primarily for Company business, and personal use should be minimal.

Corporate Records/Public Reports:

Company documents and records (in any form or media) are part of the Company's assets, and associates are charged with maintaining their accuracy and safety. Associates are required to record information accurately andhonestly and to retain records as long as necessary to meet business objectives, law, and government regulations.

Financial records must accurately reflect all financial transactions of the Company. No false, artificial, in accurate, or misleading entries shall be made in the books and records of the Company for any reason. The Company, as a public company, is subject to various securities laws, regulations and reporting obligations. Both federal law and our policies require the disclosure of accurate and complete information regarding the Company's business, financial condition, and results of operations which may be filed with, or submitted to, The OTC Markets Group Inc., and other regulators or disseminated publicly. Inaccurate, incomplete, or untimely reporting will not be tolerated and can severely damage the Company and result in legal liability.

The Senior Financial Officers are responsible for ensuring that the disclosure in the Company's periodic reports is full, fair, accurate, timely, and understandable. In doing so, the Senior Financial Officers shall take such action as is reasonably appropriate to (i) establish and comply with disclosure controls and procedures and accounting and financial controls that are designed to ensure that material information relating to the Company is made known to them; (ii) confirm that the Company's periodic reports comply with the requirements of The OTC Markets Group Inc. and, as applicable, United States generally accepted accounting principles; and (iii) ensure that information contained in the Company's periodic reports fairly presents in all material respects the financial condition and results of operations of the Company.

All periodic reports required to be filed with The OTC Markets Group Inc. or any other authority, entity, or organization; reports to the Company's shareholders; and all other public communications made by the Company must contain full, fair, accurate, timely, and understandable disclosures.

Intellectual Property

Patents, trademarks, copyrights, and trade secrets are valuable corporate assets, and all associates have a legal andethical obligation to protect them. This obligation continues even if an associate leaves the services of the Company for any reason.

Employees and consultants who produce inventions and ideas in the course of their work for the Company are required to assign ownership of them to the Company. Such employees and consultants are required to prepare and maintain contemporaneous records, to submit technical details of the invention or idea to the Company, and to maintain them as trade secrets or to assist in the patent or



other process meant to protect the inventions and ideas, as decided by the Company.

The Company will respect the intellectual property of others, and the Company will not knowingly infringe valid patents held by others. If any associate believes that another company is infringing a Company patent, or that the Company is infringing the valid patent of another, that associate should inform the Company's President and ChiefExecutive Officer or Chief Financial Officer.

Protecting Confidential Information

Associates may become aware of confidential, non-public information concerning the affairs and business transactions of the Company or its customers, suppliers, shareholders, fellow associates, and third parties who may have disclosed information to the Company in confidence. While some information may not be regulated by legal obligations, it is the Company's policy that all information developed or shared as a result of the business process is proprietary to the Company and must be treated as confidential. Such confidential information includes pricing, financial data, development information, marketing and sales programs, employment records, potential contracts or ventures, and customer data. It also includes internal correspondence, regulatory reports, and computer passwords or software. Materials that contain or store confidential information, in any form, should be stored securely and shared only with Company associates with a need to know. Associates should be especially careful not to inadvertently disclose confidential information through the electronic media, such as e-mail, voice mail, the Internet, or social media. It is also prudent to refrain from discussing sensitive Company information in public places like airports and restaurants. If associates have a question as to whether information is confidential, proprietary, or a trade secret, they should contact their supervisor or the Company's President and Chief Executive Officer or Chief Financial Officer.

Caution and discretion are required in the use of confidential information. The obligations of associates with respect to the Company's trade secrets and proprietary information and other confidential information to which the associates employees and consultants have access are:

- not to disclose the information to persons outside the Company, including the associate's family members;
- not to use this information for their personal benefit or the benefit of persons outside the Company; and
- to share this information only with other Company associates who have a legitimate need to know.

Insider Trading:

In the course of business, the Company will need to announce "material" developments regarding its operations. Such material information may include potential acquisitions, earnings, new products, stock splits, major management changes, upcoming litigation, and joint ventures. This information is considered material because it is information that an investor would consider important in deciding whether to buy, sell, or hold the Company stock or the stock of its competitors. At the appropriate time, the Company makes such announcements through a public means, such as a news release, to ensure that the information is made available to all members of the investing community on an equal basis.

Prior to a public announcement, some associates may have knowledge of confidential or "inside"



information. Associates must exercise the utmost care in handling such material inside information to avoid legal and ethical violations.

Securities laws prohibit associates from trading securities of the Company based on non-public (inside) material information for as long as it remains undisclosed. If associates have questions about whether the information they possess is material or whether it has been made public, associates must contact the Company's Chief Financial Officer before buying or selling securities.

Associates are also prohibited from disclosing confidential information to someone outside the Company, including the associates' family members. Such "tips" may result in friends, relatives, or others trading on the basis of inside information, which is also prohibited by securities laws.

Violators of securities laws are subject to severe civil and criminal punishments. Such penalties may apply where the disclosing person did not engage in the transaction or personally benefit from the trading but only supplied inside information to another who did engage in the transaction.

To obtain a copy of the "Autoscope Technologies Corporation Procedures and Guidelines Governing Insider Trading and Tipping Policy," please contact the Chief Financial Officer.

Competition and Fair Dealing:

We seek to outperform our competition fairly and honestly. We seek competitive advantages through superior performance, never through unethical or illegal business practices. Stealing proprietary information, possessing trade secret information that was obtained without the owner's consent, or inducing such disclosures by past or present employees of other companies are prohibited. Each associate should endeavor to respect the rights of anddeal fairly with our customers, suppliers, and competitors. No associate should take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or any other intentional unfair-dealing practice. Agreements with competitors to fix bids or fix prices or to refrain from competing with each other are among the actions prohibited under the antitrust laws of the United States and many of the other countries in which we do business.

Bribery or Undue Influence:

It is illegal to pay or receive a bribe intended to influence business conduct. Use of Company funds, assets, or property to bribe or unduly influence any decision by a director, officer, employee, or agent of another company orany governmental employee or official is strictly prohibited. No associate shall purchase privileges or special benefits through the payment of bribes, illegal political contributions, or other illicit payments or otherwise give anything of value to a government official in order to influence any act or decision on the part of the official.

Business Courtesies:

Business courtesies are things such as gifts, meals, discounts, hospitality, entertainment, recreation, tickets, promotional items, or anything of value for which the recipient does not pay fair market value.

Company associates may keep a business courtesy only if it is unsolicited, inexpensive, and not given to influence an associate's judgment. The practice of giving and receiving gifts varies throughout the world. Therefore, if an associate will be entertaining, or will be entertained by colleagues in different



countries, the associate should explore beforehand what is appropriate for that culture and contact his or her supervisor or the Audit Committeeregarding any questions about how this policy applies.

Associates must never accept payments, loans, kickbacks, or special privileges or services from anyone by reason of, or for the purpose of, influencing our business. Company associates also must never offer payments, loans, kickbacks, etc., to our customers or suppliers.

Payments to Government Personnel:

The U.S. Foreign Corrupt Practices Act prohibits giving anything of value, directly or indirectly, to officials of foreign governments or foreign political candidates in order to obtain or retain business. It is strictly prohibited to make illegal payments to government officials of any country. In addition, the U.S. government has a number of laws and regulations regarding business gratuities which may be accepted by U.S. government personnel and the government personnel of other countries. The promise, offer, or delivery to an official or employee of the U.S. government or another country of a gift, favor, or other gratuity in violation of these rules would not only violate Company policy but could also be a criminal offense. State and local governments, as well as foreign governments, may have similar rules.

Work Environment:

We strive to provide each associate with a safe and healthful work environment. Each associate has a responsibility for maintaining a safe and healthy workplace for all associates by following safety and health rules and practices and reporting accidents, injuries, and unsafe conditions. Violence, threatening behavior, or harassment of any kind, whether verbal, physical, or visual, is not permitted. Associates should report to work in condition to perform their duties, free from the influence of illegal drugs or alcohol.

Compliance with Labor Laws:

We expect and require compliance with all requirements of applicable labor laws, including those regarding occupational health and safety, equal employment opportunity, sexual harassment, rates of pay, and overtime. Westrive to provide our associates with a working environment of mutual respect and support that allows them to be productive and effective in their jobs.

Equal Opportunity Employer Policy:

The Company is committed to hiring and employment practices that are free from discrimination as defined by applicable local laws.

Reporting/Investigation Procedures:

If an associate believes in good faith that there has been a violation of this Code, the associate should report it immediately to the President and Chief Executive Officer, the Chief Financial Officer, or the Audit Committee, and the matter will be promptly investigated. The associate may report any matter directly to the Audit Committee at the telephone number and address listed in the next section. The investigation will be handled discreetly and appropriately, and the information will be disclosed to others only on a need-to-know basis and as required by law. There will be no adverse action taken against associates who report violations of the Code or who participate in the investigation. If the investigation leads to a conclusion that a material violation of the Code has occurred, we will take appropriate corrective action, which may lead to dismissal of the violating associate. However,



making a complaint without a good faith basis is itself an ethical violation of this Code.

Procedures for Submitting Confidential, Anonymous Complaints Regarding Accounting and Auditing Matters:

Any associate who believes in good faith that there has been a violation of this Code caused by questionable accounting or auditing matters has the right to submit a confidential, anonymous complaint to the Audit Committee regarding such matters.

The complaint should provide sufficient information so that a reasonable investigation can be conducted. Any such complaint can be submitted (marked "CONFIDENTIAL") to the Chair of the Audit Committee, Autoscope Technologies Corporation, 1115 Hennepin Avenue, Minneapolis, MN 55403.

Waivers and Amendments of the Code:

Any waiver of any provisions of this Code for the benefit of a director or an executive officer of the Company must be approved by the Company's Board of Directors or, if permitted, a committee of the Board of Directors. Any waivers of the Code for other associates may be made by the Company's Chief Executive Officer, the Board of Directors, or, if permitted, a committee of the Board of Directors.

Any amendments to this Code must be approved by the Board of Directors.

Any waiver or amendment of the Code must be disclosed in accordance with applicable United States securities laws and/or the rules and regulations of The OTC Markets Group Inc. and any exchange upon which the Company's securities are traded.

This Code was approved by the Company's Board of Directors effective on August 28, 2025.

Name: Lori M. Schug

Title: Chief Financial Officer and Corporate Secretary



ANNEX A TO AUTOSCOPE TECHNOLOGIES CORPORATION AND SUBSIDIARIES CODE OF ETHICS AND BUSINESS CONDUCT FOR CHIEF EXECUTIVE OFFICER AND CHIEF FINANCIAL OFFICER

The attitude and actions of the Chief Executive Officer (the "CEO") and the Chief Financial Officer (the "CFO") of Autoscope Technologies Corporation ("AATC") are crucial for maintaining the Company's commitment to (i) honest and ethical conduct; (ii) full, fair, accurate, timely, and understandable disclosure in the Company's public reports and communications; and (iii) compliance with applicable governmental laws, rules, and regulations. Accordingly, AATC's Board of Directors has developed and adopted this Code of Ethics for Chief Executive Officer and Chief Financial Officer ("CEO/CFO Code"), which applies only to the CEO and the CFO of AATC, with the goal of promoting the highest moral, legal, and ethical standards and conduct within the Company. The Code to which this CEO/CFO Code is attached as Annex A also applies to the CEO and the CFO, and capitalized terms used in this CEO/CFO Code and not otherwise defined have the same meanings set forth in the Code.

Honest and Ethical Conduct

While the Company expects honest and ethical conduct in all aspects of the Company's business from all employees, the Company expects the highest possible honest and ethical conduct and integrity from AATC's CEO and CFO. The CEO and the CFO must set an example for the Company's employees, and the Company expects the CEO and the CFO to foster a culture of transparency, integrity, and honesty. Integrity requires adherence to both the form and the spirit of technical and ethical accounting standards and principles.

Conflicts of Interest

Service to the Company should never be subordinated to personal gain and advantage. If the CEO or the CFO becomes aware that he or she is in a situation that presents an actual or apparent conflict of interest (that is, any situation where that individual's private interest or personal gain interferes or appears to interfere with the interests of the Company), or is concerned that an actual or apparent conflict of interest might develop, he or she is required to discuss the matter with the Chair of the Audit Committee for the purpose of developing a means for the ethical handling of that situation.

Disclosure

The CEO and CFO, among others, have a supervisory role with respect to preparing the Company's reports and documents filed with or submitted to The OTC Markets Group Inc. or any other authority, entity, or organization and the Company's public communications, and they are responsible for taking all steps reasonably necessary to cause the disclosure in these reports, documents, and other communications to be full, fair, accurate, timely, and understandable. Adequate supervision includes closely reviewing and critically analyzing the financial information to be disclosed and ensuring that proper accounting controls have been applied, that transactions are properly authorized and recorded, and that relevant records have been properly retained. Full, fair, and accurate disclosure includes the full reporting of facts, professional judgments, and opinions, whether favorable or unfavorable.



Each of the CEO and CFO shall promptly bring to the attention of the Audit Committee any information he or she may have concerning (i) significant deficiencies or material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the Company's ability to record, process, summarize, and report financial information; or (ii) any fraud, whether or not material, or any actual or apparent conflicts of interest between personal and professional relationships, involving any management or other employees who have a role in the Company's financial reporting or disclosure or internal control over financial reporting.

In the performance of their duties, the CEO and CFO are prohibited from knowingly misrepresenting facts. The CEO or CFO will be considered to have knowingly misrepresented facts if he or she knowingly (i) makes, or permits or directs another to make, materially false or misleading entries in the Company's financial statements or records; (ii) fails to correct materially false and misleading financial statements or records of the Company; (iii) signs, or permits another to sign, a document containing materially false and misleading information regarding the Company; or (iv) falsely responds, or fails to respond, to specific inquires of the Company's independent registered public accounting firm.

The CEO and CFO are prohibited from directly or indirectly taking any action to interfere with, fraudulently influence, coerce, manipulate, or mislead the Company's independent registered public accounting firm, including during any audit of the Company's financial statements or accounting books and records.

Compliance with Law

It is the Company's policy to comply with all applicable laws, rules, and regulations. It is the personal responsibility of the CEO and CFO to adhere to the standards and restrictions imposed by those laws, rules, and regulations, including those relating to accounting and auditing matters. Each of the CEO and CFO shall promptly bring to the attention of the Audit Committee any information he or she may have concerning evidence of a violation of securities or other laws, rules, or regulations applicable to the Company and the operation of its business, by the Company or any agent thereof, or of a violation of the Code or this CEO/CFO Code.

Accountability

The Board of Directors shall determine, or designate appropriate persons to determine, appropriate actions to be taken in the event of violations of this CEO/CFO Code or the Code by the CEO or CFO with the goal of deterring wrongdoing and promoting accountability for adherence to this CEO/CFO Code or the Code. Actions may include written notice, censure, demotion or re-assignment, suspension with or without pay or benefits, and termination of employment.

Violations of this CEO/CFO Code or the Code may also constitute violations of law and may result in civil and criminal penalties for the violator, the violator's supervisors, and the Company.



COMPLIANCE CERTIFICATE

I have read and understand the Autoscope Technologies Corporation Code of Ethics and Business Conduct (the "Code"), including <u>Annex A</u> to the Code if applicable to me. I will adhere in all respects to the ethical standards described in the Code. I further confirm my understanding that any violation of the Code will subject me to appropriate disciplinary action, which may include demotion or discharge.

I certify to Autoscope Technologies Corporation that I am not in violation of the Code unless I have noted such violation below in the Statement of Exceptions.

	STATEMENT OF EXCEPTIONS (Write "None" if you have no exceptions)	
(Additional sheets may be at	tached, if necessary.)	
Date	Signature	
	Printed Name	

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