

Coeptis Therapeutics Holdings, Inc.

Code of Ethics and Business Conduct

Effective Date: November 10, 2022

1. Introduction

- a. The Board of Directors (the “Board”) of Coeptis Therapeutics Holdings, Inc. (together with its affiliated companies and subsidiaries, the “Company”) has adopted this Code of Ethics and Business Conduct (the “Code”) in order to:
 - i. promote honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest;
 - ii. promote full, fair, accurate, timely and understandable disclosure in reports and documents that the Company files with, or submits to, the Securities and Exchange Commission (the “SEC”) and in other public communications made by the Company;
 - iii. promote compliance with applicable governmental laws, rules and regulations;
 - iv. promote the protection of Company assets, including corporate opportunities and confidential information;
 - v. promote fair dealing practices;
 - vi. deter wrongdoing; and
 - vii. ensure accountability for adherence to the Code.

2. Scope

The Code applies to the directors, officers and employees of the Company, as well as third parties that do business with or on behalf of the Company, including but not limited to independent contractors, consultants, suppliers, agents, business partners and others who support our business (collectively “Covered Person” or “Covered Persons”).

3. Policy and Procedures

- a. The Company is committed to the highest standards of honest and ethical behavior and integrity in carrying out its business activities. This Code sets forth guidelines for promoting conduct in accordance with such standards and deterring any wrong-doing.
- b. No code or policy can anticipate every situation that may arise, accordingly, this Code is intended to serve as a source of guiding principles. This Code supplements, and is supplemented by, the Company’s additional policies and procedures, which can be found in the Company’s Employee Handbook, Policy Manual, Insider Trading Compliance Policy, as well as other policies and procedures that may be adopted by the Company from time to time (together, “Company Policies”).

- c. Each director, officer and employee is expected to be honest, ethical, and fair and should endeavor to deal fairly with the Company's stakeholders (such as customers, vendors, suppliers, business partners, service providers, competitors, and employees). Each person must be treated with dignity and respect and accorded equal opportunity, regardless of age, race, sex, sexual preference, gender identity, color, creed, religion, national origin, marital status, veteran's status, handicap or disability or any other characteristic protected by law.
- d. Covered Persons will be held fully accountable for adherence to the letter and the spirit of this Code. The Company will promptly investigate any written reports received, including from the ethics hotline, of potential violations of this Code by a Covered Person and will endeavor to consistently and fairly enforce this Code. Material matters or matters involving an external authority will be escalated to the Audit Committee of the Board of Directors ("Audit Committee").

4. Waivers

Any waiver of a violation of this Code for an Executive Officer or Director of the Company may be made only by the Nominating and Corporate Governance Committee of the Board of Directors ("Nominating and Corporate Governance Committee"), and report to the Board to the extent required by the rules and regulations of the SEC and NASDAQ.

5. Dissemination and Amendment

- a. This Code shall be distributed to each new Covered Person upon commencement of his or her employment or other relationship with the Company and shall also be distributed to each Covered Person, and each Covered Person shall certify that he or she has received, read and understood this Code and has complied with its terms.
- b. This Code may be amended from time to time by the and shall be posted on the Company's website. The Company shall state in its annual proxy statement that this Code is available on the Company's website.

6. Reporting Code Violations

- a. To provide an adequate system of internal accounting and controls, the Company is required under U.S. federal securities laws and generally accepted accounting principles to keep books, records and accounts that accurately reflect all transactions. The Company's periodic reports and other documents filed with the SEC, including all financial statements and other financial information, must also comply with applicable federal securities laws and SEC rules.
- b. Each director, officer and employee who contributes in any way to the preparation or verification of the Company's financial statements and other financial information must ensure that the Company's books, records and accounts are accurately maintained. Each director, officer and employee must cooperate fully with the Company's accounting, any internal audit department of the Company, and the Company's independent public accountants and counsel.

- c. Each director, officer and employee who is involved in the Company's disclosure process must:
 - i. be familiar with and comply with the Company's disclosure controls and procedures and its internal control over financial reporting; and
 - ii. take all necessary steps to ensure that all filings with the SEC and all other public communications about the financial and business condition of the Company provide full, fair, accurate, timely and understandable disclosure.

7. Conflicts of Interest

- a. The Company requires that Covered Persons act in good faith and in the best interests of the Company. Covered Persons must act with honest and ethical conduct when handling actual or apparent conflicts of interests between personal and professional relationships. No Covered Person should become involved in any situation where he or she might profit or benefit as a result of any relationship or act that is not in the best interests of the Company. A Covered Person should never represent the Company in any matter in which he or she or any family member has any interests, direct or indirect, or from which he or she may benefit personally, unless such interest has first been disclosed to the Company.
- b. A Covered Person's position with the Company should not be used for personal or family benefit or to influence or gain favors from public officials, suppliers, customers or others. Every Covered Person should take care at all times to avoid placing himself or herself in a position where even the appearance of a conflict of interest might exist. A Covered Person's conduct must consistently reflect a commitment to impartiality and fairness in every respect.
- c. Loans by the Company to, or guarantees by the Company of obligations of, Covered Persons are of special concern and could constitute improper personal benefits to the recipients of such loans or guarantees, depending on the facts and circumstances. Loans by the Company to, or guarantees by the Company of obligations of, any director or executive officer are expressly prohibited.
- d. Covered Persons other than Directors and Executive Officers who have questions about a potential conflict of interest or who become aware of an actual or potential conflict should discuss the matter with, and seek a determination and prior authorization or approval from, their supervisor or the Chief Executive Officer.
- e. A supervisor may not authorize or approve conflict of interest matters or make determinations as to whether a problematic conflict of interest exists without first providing the Chief Executive Officer and/or Chief Financial Officer with a written description of the activity and seeking the written approval of the Chief Executive Officer and/or Chief Financial Officer. If the supervisor is himself or herself involved in the potential or actual conflict, the matter should instead be discussed directly with the Chief Financial Officer and/or Chief Executive Officer.
- f. Directors and Executive Officers must seek determinations and prior authorizations or approvals of potential conflicts of interest exclusively from the Nominating and Corporate Governance Committee and if a waiver is required then it may only be granted by the full Board.

8. Compliance with Laws

- a. The Company expects Covered Persons to conduct their personal and business dealings in accordance with the letter, spirit and intent of all applicable laws, rules and regulations and to refrain from any form of illegal, dishonest or unethical conduct. As a public reporting company with its stock trading on The NASDAQ Global Market. The Company is also subject to regulation by the SEC and/or the applicable listing standards of NASDAQ. Covered Persons are expected to follow and comply with all laws and policies that relate to their professional responsibilities and role at the Company.
- b. Disregard of the law will not be tolerated. Violation of domestic or foreign laws, rules and regulations may subject an individual, as well as the Company, to civil or criminal penalties. Covered Persons should be aware that conduct and records, including e-mails, are subject to internal and external audits and may be discoverable by a third party in the event of a government investigation or litigation.

9. Confidentiality

Directors, officers and employees should maintain the confidentiality of information entrusted to them by the Company or by its customers, suppliers or partners, except when disclosure is expressly authorized or is required or permitted by law. Confidential information includes all nonpublic information (regardless of its source) that might be of use to the Company's competitors or harmful to the Company or its customers, suppliers or partners if disclosed.

10. Fair Competition and Fair Dealing

- a. The Company is committed to fair competition and fair dealing and it expects its Covered Persons to treat third parties, such as contract research organizations, manufacturers and competitors, fairly and honestly and in compliance with applicable antitrust laws. These laws prohibit a wide range of transactions and practices.

11. Competitive Activities

- a. Unless outside employment is prohibited by local policies or contract, employees must exercise care and good judgment in accepting outside employment to assure that such employment does not conflict with, or affect the performance of, such employee's responsibilities to the Company. If an employee has any question about the propriety of outside employment, the employee should discuss the matter with his or her supervisor.
- b. Covered Persons are expected to avoid any outside interest that might conflict with their loyalty to the Company or their commitment to its values. They should neither invest in competitor's business nor act on behalf of competitors. Investments in stocks of broadly owned, publicly traded, companies that compete with the Company are permissible only if such investments are not so significant as to affect the Covered Person's efforts on behalf of and loyalty to the Company.

12. Prohibition of Bribes and Kickbacks; Gifts

- a. Covered Persons are prohibited from participating in any arrangement or action whereby the Company, or any person or entity considering doing business with the Company

(including manufacturers and contract research organizations) or any employee of the foregoing, gives or receives any improper benefit or detriment, including without limitation, any bribe or kickback (a "Prohibited Arrangement").

- b. A bribe or kickback includes: (a) any money, fee, commission, credit, gift, gratuity, thing of value or compensation of any kind that is provided, directly or indirectly, and that has as one of its purposes the improper obtaining or rewarding of favorable treatment in a business transaction; and/or (b) any arrangement in which a thing of value is provided to employees or agents of a person or entity in order to secure favorable treatment from such person or entity, but to the detriment of that person or entity.
- c. Business-related gifts or free services, including but not limited to, providing or accepting gifts, requesting or granting favors, or conducting business for personal gain, may create a conflict of interest. Gifts to employees from vendors should be nominal in value (US\$25). If a gift has a greater value, then it must be reported to the Company's management. The Company's management can then determine whether to donate the gift, share it with the local office or return it to the sender, as appropriate under the circumstances.
- d. Gifts to vendors are prohibited without prior approval of the President and Chief Executive Officer or Chief Financial Officer. Please discuss with your manager any gifts or proposed gifts that you are not certain are appropriate.
- e. Common sense and moderation should prevail in business entertainment engaged in on behalf of the Company. Covered Persons may provide, or accept, business entertainment to or from anyone doing business with the Company only if the entertainment is infrequent, modest, intended to serve legitimate business goals and in compliance with applicable law

13. Company Assets

- a. All directors, officers and employees should protect the Company's assets and ensure their efficient use. Theft, carelessness, and waste have a director impact on the Company's profitability and are prohibited. All Company assets should be used only for legitimate business purposes, though incidental personal use may be permitted. Any suspected incident of fraud or theft should be reported for investigation immediately.
- b. The obligation to protect Company assets includes the Company's proprietary information. Proprietary information includes intellectual property such as trade secrets, patents, trademarks, and copyrights, as well as business and marketing plans, engineering and manufacturing ideas, designs, databases, records and any nonpublic financial data or reports. Unauthorized use or distribution of this information is prohibited and could also be illegal and result in civil or criminal penalties.

14. Financial Reporting Responsibilities; Accuracy of Books and Records and Disclosure

- a. The maintenance of accurate records is critical. The Company and its officers must assure that it makes full, fair, accurate, timely and understandable disclosure in reports and documents that it files with or submits to the SEC and in other public communications made by it. The Chief Executive Officer and Chief Financial Officer are responsible for establishing effective disclosure controls and procedures and internal control over financial reporting within the meaning of applicable SEC rules and regulations. The Company expects the Chief Executive Officer and Chief Financial Officer to take a leadership role

in implementing such controls and procedures and to position the Company to comply fully with its disclosure obligations within the timeframe required under applicable SEC rules and regulations. No Covered Person should interfere with, hinder or obstruct the Company's efforts to meet the standards for public disclosure set forth above.

- b. If the Company's principal executive officer, principal financial officer, principal accounting officer or controller, or a person performing similar functions, (each, a "Financial Officer") believe that actions have taken place, may be taking place or could potentially take place that violate or would or could potentially violate this Code, including any actual or apparent conflicts of interest between personal and professional relationships, involving any management or other employees who have a significant role in the Company's financial reporting, disclosures or internal controls, the Financial Officer must immediately bring this matter to the attention of the Audit Committee. A Financial Officer must also promptly bring to the attention of the Audit Committee any information he or she may have concerning evidence of a material violation by the Company or any of its agents of the securities or other laws, rules or regulations applicable to the Company and the operation of its business.

Dated: November 10, 2022