

Financial and Accounting Matters

This policy #114 is an integral part of the Company's Code of Conduct, which is introduced under policy #111.

Integrity of Records and Compliance with Accounting Principles

The Company and the law require the preparation and maintenance of accurate and reliable business records. Employees must prepare all reports, books and records of the Company with care and honesty. Internal reports and Company books and records must accurately reflect the economic substance of the transactions they record. The Company maintains a system of internal controls to ensure that transactions are carried out in accordance with management's authorization, properly recorded and assure the generation of accurate financial statements and reports. This system includes policies and procedures and may include examination by a professional staff of internal auditors; the Company expects you to adhere to these policies and procedures and not circumvent any applicable internal control.

The Company requires employees to report any potential questionable accounting or auditing activity, as well as any allegations of such activities. The Company will not retaliate against any employee who makes such report or who assists in the processing of any claim regarding such alleged corporate fraud. We are committed to this principle. If any employee believes that the Company has engaged in any type of questionable accounting or auditing activity, the employee is required to discuss the matter with his or her supervisor, the Chief Financial Officer or one of the avenues of communication set forth in the Company's Open Door Policy, which includes anonymous reporting options. Confidentiality and anonymity will be maintained in accordance with the applicable laws and the matter will be fully investigated.

Cash-Related Reporting Requirements

The Internal Revenue Code and some state statutes require businesses that receive more than \$10,000 in cash or certain monetary instruments in a single transaction or related transactions to file reports with the IRS and the state. These reports must be filed by the Company (a) whenever it receives more than \$10,000 in cash or (b) upon receipt of a cashier's check, bank draft, traveler's check or money order with a face value of less than \$10,000, if when combined with another monetary instrument and/or cash the value of the transaction totals over \$10,000. Severe criminal and civil penalties can be imposed against the Company and its employees for failure to file these reports or for structuring transactions to evade the requirements.

It is the policy of the Company to comply fully with all cash and monetary instrument reporting requirements and to file timely and accurate reports for all reportable transactions. Employees are prohibited from providing any advice or help to customers on how to structure transactions to evade the reporting requirements. Any employee who has reason to believe that a transaction may be reportable or is being conducted to evade the requirements must notify his or her supervisor immediately and, if required, file a report. Alternatively, the employee must report the transaction to the General Counsel at 864-286-4682. Any employee who fails to do so may be subject to appropriate disciplinary action, including, depending on the circumstance, dismissal.

Standards for Senior Financial Officers and Managers

The Board of Directors of ScanSource has established additional standards for its principal executive officer and Senior Financial Officers and designated managers. These officers/managers include the Chief Executive Officer, the Chief Financial Officer and other designated senior financial managers. All Senior Financial Officers and other designated senior financial managers of ScanSource must comply with these standards which follow, in addition to all of the other standards contained in this Code of Conduct:

Integrity and Accuracy of Public Disclosures

The Company's Senior Financial Officers and other designated managers must take all reasonable steps to ensure that the disclosures in the reports and documents that the Company files with or submits to the Securities and Exchange Commission and in other public communications are full, fair, accurate, timely and understandable. In the event that a Senior Financial Officer or such manager learns that any such report, document or communication does not meet this standard and the deviation is material, then such officer/manager will review and investigate the deviation, advise the Board of Directors or the appropriate Board committee and, where necessary, revise the relevant report, document or communication.

Accounting Treatment

Although a particular accounting treatment for one or more of the Company's operations may be permitted under applicable accounting standards, the Senior Financial Officers and other designated senior financial managers will not authorize or permit the use of such an accounting treatment if the effect is to distort or conceal the Company's true financial condition.

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THIS POLICY IS NOT AN EMPLOYMENT CONTRACT. EMPLOYMENT IS AT-WILL.