

CODE OF ETHICS

1. Introduction

The Board of Directors (the “Board”) of Summer Infant, Inc. has adopted this Code of Ethics (the “Code”), which is applicable to all directors, officers and employees. In this Code, references to the “Company” mean Summer Infant, Inc. and its subsidiaries. The purpose of this Code is to:

- promote honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships;
- promote the 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 or on behalf of the Company;
- promote compliance with applicable governmental laws, rules and regulations;
- deter wrongdoing; and
- require prompt internal reporting of breaches of, and accountability for adherence to, this Code.

This Code may be amended only by resolution of the Board.

2. Honest, Ethical and Fair Conduct

Each person owes a duty to the Company to act with integrity. Integrity requires, among other things, being honest, fair and candid. Deceit, dishonesty and subordination of principle are inconsistent with integrity. Service to the Company never should be subordinated to personal gain or advantage.

Each person must:

- Act with integrity, including being honest and candid while still maintaining the confidentiality of information relating to the affairs of the Company.
- Safeguard the confidentiality of information relating to the affairs of the Company acquired in the course of their service as directors, officers and employees, by keeping it secure, limiting access to those who have a need to know in order to do their job, and avoiding discussion of confidential information in public areas. The obligation to preserve the Company’s confidential information is ongoing, even after service to the Company ends.
- Observe all applicable governmental laws, rules and regulations.

- Comply with the requirements of applicable accounting and auditing standards, as well as Company policies, in the maintenance of a high standard of accuracy and completeness in the Company's financial records and other business-related information and data.
- Adhere to a high standard of business ethics and not seek competitive advantage through unlawful or unethical business practices.
- Deal fairly with the Company's customers, suppliers, competitors and employees.
- Refrain from taking advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts or any other unfair-dealing practice.
- Protect the assets of the Company and ensure their proper use.
- Refrain from taking for themselves personally opportunities that are discovered through the use of corporate assets or using corporate assets, confidential information or position for general personal gain outside the scope of employment with the Company.
- Avoid conflicts of interest, wherever possible, except under guidelines approved by the Board (or the appropriate committee of the Board). Anything that would be a conflict for a person subject to this Code also will be a conflict if it is related to a member of his or her family or a close relative. Examples of conflict of interest situations include, but are not limited to, the following:
 - any significant ownership interest in any supplier or customer;
 - any consulting or employment relationship with any customer, supplier or competitor;
 - any outside business activity that detracts from an individual's ability to devote appropriate time and attention to his or her responsibilities with the Company;
 - the receipt of any money, non-nominal gifts or excessive entertainment from any company with which the Company has current or prospective business dealings;
 - being in the position of supervising, reviewing or having any influence on the job evaluation, pay or benefit of any close relative;
 - selling anything to the Company or buying anything from the Company, except on the same terms and conditions as comparable officers or directors are permitted to so purchase or sell; and
 - any other circumstance, event, relationship or situation in which the personal interest of a person subject to this Code interferes – or even appears to interfere – with the interests of the Company as a whole.

3. Disclosure

The Company strives to ensure that the contents of and the disclosures in the reports and documents that the Company files with the SEC and other public communications shall be full, fair, accurate, timely and understandable in accordance with applicable disclosure standards, including standards of materiality, where appropriate. Each person must:

- not knowingly misrepresent, or cause others to misrepresent, facts about the Company to others, whether within or outside the Company, including to the Company's independent auditors, governmental regulators, self-regulating organizations and other governmental officials, as appropriate; and
- in relation to his or her area of responsibility, properly review and critically analyze proposed disclosure for accuracy and completeness.

In addition to the foregoing, the principal executive officer, the principal financial officer, the principal accounting officer and any other person involved in the financial reporting of the Company must familiarize himself or herself with the disclosure requirements applicable to the Company.

Each person must promptly bring to the attention of the Chairperson of the Audit Committee of the Board (the "Audit Committee") any information he or she may have concerning (a) significant deficiencies in the design or operation of internal and/or disclosure controls which could adversely affect the Company's ability to record, process, summarize and report financial data or (b) any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's financial reporting, disclosures or internal controls.

4. Compliance

It is the Company's obligation and policy to comply with all applicable governmental laws, rules and regulations. It is the personal responsibility of each person to, and each person must, adhere to the standards and restrictions imposed by those laws, rules and regulations, including those relating to accounting and auditing matters.

5. Insider Trading

Directors, officers, and employees who have access to confidential information relating to the Company are not permitted to use or share that information for stock trading purposes or for any other purpose except the conduct of the Company's business. All non-public information about the Company should be considered confidential information. To use non-public information for personal financial benefit or to "tip" others who might make an investment decision on the basis of this information is not only unethical and against Company policy but is also illegal.

Insider trading rules are strictly enforced, even in instances when the financial transactions seem small. The Company has a specific insider trading policy governing trading in securities of the Company, and all directors, officers and employees are expected to review and follow the policy. Under this policy, directors, officers, and certain identified employees must obtain pre-clearance for any trading and are also subject to a trading blackout period, which currently begins on the

date two calendar weeks prior to the end of the fiscal quarter and extends until the third trading day following the release of financial results for that fiscal quarter. If a question arises, the director, officer, or employee should consult with the Compliance Officer identified in the Company's insider trading policy.

6. Anti-Bribery and Anti-Corruption Laws

It is the Company's fundamental policy to comply with all applicable U.S. and non-U.S. anti-bribery and anti-corruption laws, including the U.S. Foreign Corrupt Practices Act ("FCPA"). The giving or accepting of any type of payment or inducement, other than payments directed by the Company with proper authority, has the potential to influence, or can be reasonably interpreted to influence, impartiality.

Directors, officers and employees are prohibited, directly or indirectly, from giving anything of value, or authorizing bribes, kickbacks or improper or illegal payments, to any individual or organization in order to obtain or retain business for the Company, to prevent or defer losing business to any competitor, to induce the recipient to take or refrain from taking action that would bestow a commercial benefit or advantage, or to receive something of personal value in return.

There can be severe consequences if the Company or its business partners violate anti-bribery and anti-corruption laws. Even the perception by others that the Company may have crossed the line can be damaging. Please refer to the Company's Global Anti-Bribery and Anti-Corruption Policy for further information, and seek advice from the Company's VP/General Counsel with any questions regarding compliance with anti-bribery and anti-corruption laws.

7. Reporting and Accountability

The Board and the Audit Committee are responsible for applying this Code to specific situations in which questions are presented to either the Board or Audit Committee, and have the authority to interpret this Code in any particular situation. Any person who becomes aware of any existing or potential breach of this Code is required to notify the Chairperson of the Board and the Chairperson of the Audit Committee promptly. Failure to do so is itself a breach of this Code.

Specifically, each person must:

- notify the Chairperson of the Board and the Chairperson of the Audit Committee promptly of any existing or potential violation of this Code; and
- not retaliate against any other person for reports of potential violations that are made in good faith.

Complaints and notifications relating to violations of this Code may be reported to the Company's VP/General Counsel, by telephone via the Company's EthicsPoint Hotline at 1-844-381-9319, or online at www.summerinfant.ethicspoint.com.

The Company will follow the following procedures in investigating and enforcing this Code and in reporting on the Code:

- The Board and/or Audit Committee will take all appropriate action to investigate any violations reported to it.
- If the Audit Committee investigates any violations and determines (by majority decision of members disinterested in the matter) that a violation has occurred, it will inform the Board.
- Upon being notified that a violation has occurred, the Board (by majority decision of members disinterested in the matter) will take or authorize such disciplinary or preventive action as it deems appropriate, after consultation with the Audit Committee and/or legal counsel, up to and including dismissal or, in the event of criminal or other serious violations of law, notification of the SEC or other appropriate law enforcement authorities.

8. No Retaliation

The Company will not discharge, demote, suspend, threaten, harass or, in any manner, discriminate against any director, officer or employee with respect to good faith reporting of violations of this Code.

9. Waivers and Amendments

Any waiver or an implicit waiver from a provision of this Code for a director, the principal executive officer, principal financial officer, principal accounting officer or controller, and persons performing similar functions or any amendment to this Code is required to be disclosed in the Company's Annual Report on Form 10-K, in a Current Report on Form 8-K filed with the SEC or on the Company's Internet website within four business days following the date of the waiver.

A "waiver" means the approval by the Board of a material departure from a provision of the Code. An "implicit waiver" means the Company's failure to take action within a reasonable period of time regarding a material departure from a provision of the Code that has been made known to a director or an executive officer of the Company. An "amendment" means any amendment to this Code other than minor technical, administrative or other non-substantive amendments hereto.

All persons should note that it is not the Company's intention to grant or to permit waivers from the requirements of this Code. The Company expects full compliance with this Code.

10. Other Policies and Procedures

Any other policy or procedure set out by the Company in writing or made generally known to employees, officers or directors of the Company prior to the date hereof or hereafter are separate requirements and remain in full force and effect.

11. Inquiries

All inquiries and questions in relation to this Code or its applicability to particular people or situations should be addressed to the Company's Secretary.

12. Annual Certification

Directors, officers and employees will annually sign a confirmation that they have read and will comply with this Code.