

Standards of Business Conduct



INNOVATIVE
PRODUCTS
AND SERVICES
FOR ADVANCED
COMMUNICATIONS
SOLUTIONS

Published: July 2025



A Message from the Chief Executive Officer

At Comtech, we are committed to the highest standards of lawful and ethical behavior. All Directors, Employees and Contractors are required to acknowledge and comply with the Standards of Business Conduct, which are attached. This guide highlights important policies and identifies resources that can help our employees. It is not a comprehensive manual that covers every company policy or every situation that Comtech employees might encounter.

Responsibility and Accountability

At Comtech, each of us has the personal responsibility to make sure that our actions abide by these Standards of Business Conduct, as well as the specific laws and Company policies and procedures that apply to our roles. Each of us all play a critical role in reporting any concerns, either directly to a supervisor or through the Comtech Trust Line. Keep in mind that failure to abide by these Standards, Company policies and procedures and the law will lead to disciplinary measures appropriate to the violation, including dismissal from the Company, civil penalties and even criminal charges.

Reporting of Allegations

Directors, Employees and Contractors can direct questions or concerns about the Standards of Business Conduct to local People Operations management, the Chief People Officer and/or the CEO of Comtech. Employees can also direct inquiries, seek guidance or report allegations of violations to the Chief Legal Officer, or via the Comtech Trust Line using the following confidential contact methods:

From the US, Canada, or United Kingdom:

Phone:

US: 833-262-4538 Canada: 833-262-4541 UK: 0808 178 2987

Website: <https://secure.ethicspoint.com/domain/media/en/gui/92652/index.html>

Outside the US, Canada, or United Kingdom:

Phone: 866-512-7175

Website: <https://manage.whistleblowerservices.com/cmtl>

Employees are encouraged to direct questions or concerns Chief Legal Officer directly to the confidential Comtech Trust Line using the telephone numbers or Internet websites noted above. The Comtech Trust Line is maintained and tracked by an independent third party and provides a confidential communication process as set forth above.

We appreciate all employees abiding by the Standards of Business Conduct as part of our commitment to abide by all relevant laws as well as the highest ethical standards.

Ken Traub
President & CEO



Table of Contents

Business Philosophy	3
Commitment to Excellence	
Conflicts of Interest	4
Gifts and Entertainment	
Related Party Transactions	
Outside Activities	
Interests in Other Businesses	
Use of Company Property and Information	
Confidential Information and Securities Law	
Company Political and Charitable Involvement	
Antitrust Laws	8
Unlawful Agreements	
Other Conduct	
International Operations	10
Foreign Corrupt Practices Act	
Trade Compliance Regulations	
Employees Located or Doing Business Outside the United States	
Environment	11
Compliance with Environmental Laws and Regulations	
Training	
Conflict Minerals	
Other Matters	12
Financial Reporting and Accounting	
Business with the U.S. Government	
Relationships with Public Officials	
Former Government Employees	
Consultants and Representatives	
Bribery, Kickback and Fraud	
Non-Discrimination and Anti-Harassment	
Employment Policies	
Human Trafficking	
Substance Abuse Policy	
Anti-Violence & Weapons	
Document Retention	
Computer, Email and Internet	18
The Computer System is Company Property	
No Expectation of Privacy	
Professional Use, Inappropriate Materials and Illegal Activities	
Media Participation / On-line Forums / Social Media	
Solicitations	
Copyrights, Trademarks and Use of Third Party Web Sites	
Remote Access and Company-Provided Cell Phone Usage	
Cyber Security	
Compliance with the Standards of Business Conduct and Company Policies	21
Compliance with the Standards and Company Policies	
Reporting Suspected Non-Compliance	22
Reporting Requirements	
Investigation and Confidentiality	
Annual Training, Acknowledgment and Certification	25



Business Philosophy

The commitment to excellence is fundamental to the philosophy of Comtech and all of its Business Units (collectively, “Comtech” or the “Company”). This commitment to excellence means that employees share a common set of objectives and benefit from the achievement of those objectives.

Commitment to Excellence

One essential objective is our conviction to uphold ethical standards in all of our corporate activities. These standards apply to all of the Company's activities in every market that it serves. The purpose of these Standards of Business Conduct is to reinforce the Company's ethical climate and to provide basic guidelines for situations in which ethical issues may arise.

We expect all our employees (including individual contractors and individual consultants) and directors to perform their work with honesty, truthfulness, and integrity, and we strive to do business with customers and suppliers of sound business character and reputation.

It is the policy of the Company that it and all of its employees and contractors comply with all applicable laws, including, without limitation, employment, import, export and economic sanction laws, discrimination, health, safety, antitrust and securities laws. No director, officer, executive, manager or any other employee of the Company has authority to violate any law or to direct anyone to violate any law on behalf of the Company.

Each employee of the Company is, and will be held, responsible for the observance of these Standards of Business Conduct, as well as the specific laws and Company policies and procedures that apply to them and their roles. If any employee has questions about any section of these Standards of Business Conduct or the specific laws and Company policies and procedures that apply to them and their roles, he or she should direct all questions to his or her immediate supervisor, local Human Resources Director, local Business Unit President, the Chief People Officer, the CEO of Comtech or the Company's Chief Legal Officer. The employee may also report via the confidential Comtech Trust Line:

If an employee becomes aware of a violation or possible violation of these Standards of Business Conduct, he or she is obligated to timely report it in accordance with Comtech procedures.

No one has the authority to retaliate against an employee who reports a possible violation. Failure to comply with any of the provisions of these Standards of Business Conduct subjects the employee to disciplinary measures up to and including dismissal.



Conflicts of Interest

A conflict of interest may arise in any situation in which an employee's loyalties are divided between business interests that, to some degree, are incompatible with the interests of the Company and its stockholders. All such conflicts should be avoided.

Gifts and Entertainment

The Company's aim is to deter givers of gifts from seeking or receiving special favors from Company employees. Accepting any gift of more than nominal value or entertainment that is more than a routine social amenity can appear to be an attempt to influence the recipient into favoring a particular customer, vendor, consultant, or the like. To avoid the reality and the appearance of improper relations with current or prospective customers, vendors and consultants, employees should observe the following guidelines when deciding whether or not to accept gifts or entertainment.

Gifts such as merchandise or products, as well as personal services or favors, may not be accepted unless they have a value of less than \$200. This dollar limit is intended to serve as a guideline, and employees are urged to use caution in accepting any gifts of more than nominal value. Gifts of any amount may never be solicited. A gift of cash or securities may never be accepted.

In some international business transactions, it is customary and lawful for business leaders in a host country to give gifts to Company employees. These gifts may be of more than nominal value and under the circumstances, returning the gifts, or paying for them may be an affront to the giver. In such a situation and in any other instance where a gift cannot be returned and offering to pay for it would adversely affect a prospective or continuing business relationship, the Business Unit President and the Company's Chief Legal Officer must be notified. In some cases, the gift may be retained by the Company, at its sole discretion, and not the individual.

Gifts to third parties such as vendors, suppliers and customers must comply with our Company-Wide Foreign Corrupt Practices Act ("FCPA") Policy. See your local supervisor and local FCPA Compliance Official for more details. Normal business entertainment such as lunch, dinner, theater, a sporting event, and the like, even if over \$200, is appropriate if the entertainment is of a reasonable nature and in the course of a meeting or another occasion, the purpose of which is to hold bona fide business discussions or to foster better business relations.

Related Party Transactions

A related party is any (i) immediate family member (as defined) of a Comtech employee or director, (ii) company in which a Comtech employee, director or immediate family member is an employee, partner, or principal, or (iii) company in which such person has a beneficial ownership interest. All employees are required to notify and have all related party transactions preapproved by the Business Unit President, Chief Executive Officer or, as applicable, the Audit Committee. Each employee and director must comply with Comtech's Related Party Transaction Policy. For more detailed guidance on related party transactions and related definitions, refer to the Related Party Transaction Policy posted on Comtech's internal website.

Outside Activities

An employee who participates in a “freelance” or “moonlighting” activity, including having part-time or second jobs, participating in political activities, teaching and volunteer work may not use Company time, facilities, resources, or supplies for such work. In addition, no “freelance” or “moonlighting” activity can encroach on the time or attention which should be devoted to the employee’s duties to the Company, adversely affect the quality of work performed for the Company, compete with the Company’s activities, imply sponsorship or support by the Company of the outside employment or organization, or adversely affect the good name of the Company. Employees may be required to sign individual non-compete agreements.

To ensure compliance with this policy, all exempt or salaried employees who participate in “freelance” or “moonlighting” activities are required to inform and receive written acknowledgement from their respective Business Unit President, from the Company’s Chief Legal Officer or from the President and CEO of Comtech. Such acknowledgement should be placed in the employee’s respective personnel file.

Interests in Other Businesses

Employees may not allow their investments to influence, or appear to influence, their independent judgment on behalf of the Company. This could happen in many ways, but it is most likely to create the appearance of a conflict of interest if an employee or relative has an investment, which is significant to him or her, in a competitor, supplier, customer, or distributor and his or her decisions may have a business impact on this outside party. If there is any doubt about how an investment might be perceived, it should be discussed with the respective Business Unit President or the Company’s Chief Legal Officer. All significant investments must be approved by the Chief Executive Officer and the Chief Financial Officer.

Use of Company Property and Information

All employees are responsible for the proper use of the Company’s physical resources and property, as well as its proprietary and other confidential information. Unless otherwise prohibited by an employee’s supervisor, reasonable incidental use of a Company telephone, cell phone, computer or other equipment is permitted, so long as such use does not violate any other provision of the Standards of Business Conduct or any other Company and/or Business Unit policies.

Information, for example, concerning employees, customers, pricing, technical designs, products and services that are being developed, and other such trade secrets, including information pertaining to any prospective Company acquisition or divestiture, must be held in the strictest confidence and reasonable prudence and care should be exercised in dealing with such information in order to avoid inadvertent or inappropriate disclosure. This information must not be used in any way other than as required in performing employment duties. All files, records and reports acquired or created in the course of employment are the property of the Company. With permission from a supervisor, originals or copies of such documents may be removed from the Company’s offices for the sole purpose of performing the employee’s duties to the Company and must be returned at any time upon request. Employees may be required to sign individual non-disclosure agreements. In addition to Comtech’s policies and non-disclosure agreements, employees must comply with applicable laws that protect Comtech proprietary and other confidential information.

Confidential Information and Securities Law

“Insider trading” is the purchase or sale of a publicly traded security while in possession of important non-public information about the issuer of the security. “Tipping” is communicating such information to anyone who might use it to purchase or sell securities. No employee may engage in either insider trading or tipping.

Employees who have questions pertaining to the sale or purchase of Company securities under circumstances where confidential information or securities laws may be involved should consult with the Company’s Corporate Chief Financial Officer or Chief Legal Officer. When in doubt, information obtained as an employee of the Company should be presumed to be important and not public.

To reduce the risk of inadvertent violations of securities laws, all persons who have been notified that they are subject to Section 16 of the Securities Exchange Act shall refrain from trading in the securities of the Company at all times other than certain periods (“window periods”). The window period shall, with respect to each fiscal quarter of the Company, begin on the second business day following the dissemination by the Company of a news release reporting its results of operations for the most recently concluded fiscal quarter and end ten calendar days before the end of the third month of the current fiscal quarter.

Anti-Hedging and Anti-Pledging Policy

It is inappropriate and undesirable for all executives, directors, officers and employees of Comtech to engage in hedging transactions that lock in the value of holdings in equity securities of Comtech.

All executives, directors, officers and employees of Comtech or any Business Unit of Comtech, and their designees, are prohibited from: (a) purchasing any financial instruments or engaging in any transactions that are designed to hedge or offset or have the effect of hedging or offsetting any decrease in the market value of equity securities of Comtech, including, without limitation, prepaid variable forward contracts, equity swaps, collars, exchange funds and transactions with economic consequences comparable to the foregoing financial instruments; and (b) pledging equity securities of Comtech as collateral for a loan, purchasing such securities on margin, or holding such securities in a margin account.

Any violation of this anti-hedging and anti-pledging policy may result in disciplinary action by the Company, including suspension without pay, loss of pay or bonus, demotion or other sanctions, dismissal for cause, and loss of severance benefits.

Company Political and Charitable Involvement

Each employee is free to exercise the right to make political and charitable contributions within legal limits, unless such contribution is prohibited by other policies of the Company. The Company will not reimburse any employee for political or charitable contributions, and employees should not attempt to receive or facilitate such reimbursement. Generally, no contribution may be made with the expectation of favorable government (U.S. or Foreign) treatment in return. In any event, all contributions, by whomever made, are subject to a series of complex and sometimes inconsistent set of rules governing, among other things, the amount of, and manner in which, contributions may be made. In addition, any political activity or contribution by an employee, which might appear to constitute an endorsement or contribution by the Company or impact the good name of the Company must be approved in advance by the Company's Chief Legal Officer and the CEO of Comtech.



Antitrust Laws

Employees and other representatives of the Company must be alert to avoid improper trade practices concerning competitors, customers and others.

Unlawful Agreements

Some types of conduct are always illegal under the antitrust laws of the United States and many other countries. Employees and other representatives of the Company must be alert to avoid even the appearance of such conduct. These may include agreements with competitors:

- to set prices or any other economic terms of the sale, purchase or license of goods or services, to use a common method of setting prices, or to set any conditions of sale or purchase;
- on any terms of a bid or whether or not to bid;
- to allocate or limit customers, geographic territories, products or services, or not to solicit business from each other in one or more ways;
- not to do business with (to “boycott”) one or more customers, suppliers, licensors or licensees; and
- to limit production volume or research and development, to refrain from certain types of selling or marketing of goods or services, or to limit or standardize the features of products or services.

The U.S. government, most state governments, the European Union and many foreign governments have enacted antitrust or “competition” laws. These laws prohibit “restraints of trade,” which is certain conduct involving competitors, customers, or suppliers in the marketplace. Their purpose is to ensure that markets for goods and services operate competitively and efficiently so that customers enjoy the benefit of open competition among their suppliers, and sellers similarly benefit from competition among their purchasers. In the United States and some other jurisdictions, violations of the antitrust laws can lead to substantial civil liability - triple the actual economic damages to a plaintiff. Moreover, violations of the antitrust laws are often treated as criminal acts that can result in felony convictions of both corporations and individuals.

Other Conduct

Some types of agreements with competitors, suppliers, customers, licensees, or licensors are quite often legal under the various antitrust laws. However, in some circumstances, these types of agreements may violate the antitrust laws. These circumstances arise especially where the Company and/or the other party has a significant position or competitive advantage in the market for the products or services covered by the agreement. Certain of these types of agreements are described below:

- Agreements on the resale prices or price levels of goods or services, produced by or under license from the Company; and
- Agreements that directly or indirectly cut off a competitor of either the Company or another party from a source of supply or a distribution outlet that it needs to compete effectively.

These Standards of Conduct are not intended as a comprehensive review of the antitrust laws and are not a substitute for expert advice. If any employee has questions concerning a specific situation, he or she should obtain guidance from his or her supervisor before taking action.

As appropriate, Business Unit Presidents should obtain guidance from legal counsel and inform the Chief Executive Officer and Chief Financial Officer.



International Operations

The Company's business involves trade overseas. As a result, all employees must be sensitive to, and comply with, all import, export and economic sanction laws, regulations, and applicable foreign legal requirements.

Foreign Corrupt Practices Act

The Foreign Corrupt Practices Act ("FCPA") generally makes it unlawful to give anything of value to foreign government officials, foreign political parties, party officials, or candidates for public office for the purposes of obtaining or retaining business for the Company. Employees and third party representatives who have contact with foreign customers are required to read, understand and comply with the Company-Wide FCPA Policy Manual. Comtech's Company-Wide FCPA Policy Manual can be found on the Company's internal website. See your supervisor and local FCPA Compliance Official for more details.

Trade Compliance Regulations

The U.S. Government and related agencies (including Department of Commerce, State, Treasury and U.S. Customs) regulate the shipment of the Company's goods overseas and other aspects of export regulations (including adhering to U.S. sanction and U.S. regulations regarding access to controlled technical data). Compliance with these regulations is essential to the Company's operations.

Each local Business Unit President and local Trade Compliance Official are required to read, understand and comply with Company-Wide policies relating to import, export and sanction related laws and regulations and attend appropriate training. Comtech's Company-Wide Trade Manual can be found on the Company's internal website. Your local Business Unit President or Trade Compliance Official may require you to receive special training. Comtech's Office of Trade Compliance oversees the Company's detailed procedures and training policies.

Company employees involved with the shipment of Company goods overseas should consult with their supervisor and local Business Unit Trade Compliance Official for guidance concerning the applicable regulations and the Company's related guidelines.

Employees Located or Doing Business Outside the United States

Employees located or doing business outside the United States are required to comply with all applicable foreign legal requirements, as well as U.S. sanction regulations and these Standards of Business Conduct.



Environment

The Company's operations are subject to environmental laws and regulations for which the Company is financially and legally responsible for compliance. Environmental responsibility is an important component of the Company's duty to the public and good reputation.

Compliance with Environmental Laws and Regulations

It is essential that employees who deal with materials that are regulated by environmental laws and regulations comply with all requirements concerning the handling, storage and use of such materials. Employees are expected to ensure that the Company:

- complies with permits that allow it to safely discharge materials into the air, sewage systems, water pollution control facilities, or onto or into land;
- hires only reputable licensed services to transport and dispose of regulated materials; and
- accurately maintains the records required by the environmental laws and regulations, including those that require precise description of the amount, concentration, and makeup of regulated materials that are used, stored, discharged or generated, and the time, place of origin, destination, and transporter of regulated materials or the discharge of regulated materials. None of these records may be destroyed without the express permission of the Company's Chief Legal Officer.

Training

To promote full compliance with the Company's environmental policy, from time to time, employees of the Company may be required to attend training. For additional guidance concerning environmental compliance, contact your immediate supervisor or local Business Unit President.

Conflict Minerals

We support efforts to encourage disclosure and the responsible sourcing of tin, tantalum, tungsten and gold (referred to as "conflict minerals" or "3TG") in our supply chain. We expect our employees and suppliers to commit to the provisions of the Electronic Industry Citizenship Coalition (EICC) Code of Conduct relating to the responsible sourcing of 3TG. For additional guidance concerning conflict minerals, contact your immediate supervisor or local Business Unit President.

Financial Reporting and Accounting

The Company is required to provide full, fair, accurate, timely and understandable disclosure in reports and documents that we may file with, or submit to the U.S. government, including agencies such as the SEC, and in other communications.

Other Matters

The Company's business involves relations with public officials, our shareholders, and other members of the community. We file various reports with the SEC and other government agencies. Employees must maintain the highest ethical standards concerning all business relations and in the conduct of the Company's affairs.

Every employee who is responsible for providing information that is used in the preparation of these reports and filings should personally ensure themselves that such information is complete and accurate and complies with applicable governmental laws, rules and regulations.

Employees may be required to sign additional specific representations and certifications as it relates to this and more detailed financial reporting and accounting information. Employees who are required to sign time cards or report time, electronically or in any other manner, are certifying that their reported time accurately reflects how time was spent at work. Falsifying reporting, including improperly shifting costs from one contract to another or falsifying time cards, is strictly prohibited.

If an employee believes that the Company's accounting records or financial disclosures are inaccurate, he or she should notify the Company's Chief Legal Officer. Employees may also anonymously report via the confidential Comtech Trust Line:

From the US, Canada, or United Kingdom:

Phone:

US: 833/262-4538

Canada: 833-262-4541

UK: 0808 178 2987

Website:

<https://secure.ethicspoint.com/domain/media/en/gui/92652/index.html>

Outside the US, Canada, or United Kingdom:

Phone:

866-512-7175

Website:

<https://manage.whistleblowerservices.com/cmtl>

Business with the U.S. Government

Comtech conducts business with the U.S. government. If your role includes interacting with the U.S. government, in addition to complying with Comtech's policies, you are also expected to understand and comply with the special laws, rules and regulations that may apply to your job responsibilities. Such laws, rules and regulations include, but are not limited to, the False Claims Act (FCA), the Truth in Negotiations Act (TINA), Federal Acquisition Regulations (FAR) and Cost Accounting Standards (CAS). Also, Comtech must comply with U.S. Department of Defense security requirements for the handling of government classified or sensitive information. All classified or sensitive information must be handled and safeguarded in strict compliance with these requirements.

The Department of Defense ("DoD") also has a hotline available that provides a confidential means for individuals to report allegations of wrongdoing pertaining to DoD programs, violations of law, rule or regulation, mismanagement, fraud, gross waste of funds, abuse of authority, and classified information leaks involving the DoD. The DoD hotline is available online at www.dodig.mil/hotline.

If you have any questions or concerns regarding the laws, rules and regulations that may apply to your role and job responsibilities, you should immediately contact your supervisor, local VP of People Operations and or Business Unit President for further information, guidance and or training.

Relationships with Public Officials

Some employees do business with federal, state or local government agencies. All employees engaged in such business must know and abide by the specific rules and regulations covering relations with public agencies. This includes, among other things, limitations on gift giving and compliance with “best available pricing” clauses in some governmental agencies’ purchase contracts, which generally require the seller to make available to the government purchaser any lower price that the Company makes available to comparable customers. These provisions can be very complicated to apply, but if the Company does not comply with their requirements, an invoice submitted to a customer may be a false claim and subject the Company to criminal penalties and severe financial sanctions.

Every employee who is responsible for sales to federal, state, or local government agencies should consult with his or her supervisor for additional guidance. Such employees must also conduct themselves in a manner that avoids any dealings that might be perceived as attempts to influence public officials in the performance of their official duties. Even gifts of nominal value may be inappropriate or unlawful.

Former Government Employees

Many laws restrict hiring, as an employee, or retaining as a consultant, a former government employee other than secretarial, clerical, or other low salary grade employees. These restrictions also cover informal arrangements for prospective employment under certain circumstances. Written approval of the Business Unit President is required before discussing proposed employment with any current government employee and before hiring or retaining any former government employee who left the government within the past two years. Prior to any offers of employment, the Business Unit President must obtain written approval from the Chief Executive Officer or the Company’s Chief Legal Officer.

Consultants and Representatives

The Company expects that all consulting firms, sales representatives, marketing firms and other third party firms who provide services to or on behalf of the Company will perform their services with honesty, truthfulness and integrity. It is the policy of the Company that all firms comply with all applicable Company policies, including these Standards of Business Conduct, and all applicable laws, rules, regulations and expressed public policies where services are to be performed.

Employees who engage international sales representatives are required to utilize the Company's standard Representation Agreement. Employees should contact their local manager or the Company's Chief Legal Officer for additional information.

Bribery, Kickback and Fraud

Regardless of whether or not a Business Unit is doing business with the U.S. government or one of its agencies, any employee found to be giving, receiving, accepting, or condoning a bribe, kickback or other unlawful payment, or attempting to initiate or participate in such activities, will be subject to termination and possible criminal proceedings. In addition, any employee found to be attempting fraud or engaging in fraud will be subject to termination and possible criminal proceedings. All employees have a responsibility to report to the Company's management and the Chief Legal Officer any actual or attempted bribery, kickback or fraud. Such reporting requirement not only applies to those activities of the Company, but also to those activities of prime contractors to and or subcontractors of the Company.

Non-Discrimination and Anti-Harassment

The Company is committed to fostering a work environment in which all individuals are treated with respect and dignity. Each individual should be permitted to work in a businesslike atmosphere that promotes equal employment opportunities and prohibits discriminatory practices, including harassment. Therefore, the Company expects that all relationships among persons in the workplace will be businesslike and free of unlawful bias, prejudice and harassment. It is the Company's policy to promote equal employment opportunities without discrimination or harassment on the basis of race, color, national origin, religion, sex, sexual orientation, gender identity, age, disability, or any other status protected by law. The Company prohibits and will not tolerate any such discrimination or harassment. To promote full compliance with this policy, from time to time, employees of the Company may be required to attend training. Each employee is required to read, understand and comply with the non-discrimination and anti-harassment policies.

Employment Policies

It is the Company's policy to comply with all applicable wage and hour laws and other statutes regulating the employer-employee relationship and the workplace environment. No Company employee may interfere with or retaliate against another employee who seeks to invoke his or her rights under the laws governing labor and employee relations.

The Company is committed to providing a safe workplace for all employees and to comply with laws and regulations intended to safeguard against safety and health hazards. For that reason, and to protect the safety of themselves and others, employees and other persons who are present at Company facilities are required to carefully follow all safety instructions and procedures that the Company adopts. Questions about possible health and safety hazards at any Company facility should be directed immediately to the employee's supervisor.

Human Trafficking

The Company is committed to the elimination of human trafficking, that is, obtaining labor or sex acts through force, fraud or coercion. Therefore, the Company and its employees and or agents shall not engage in the trafficking of persons, procure commercial sex acts, use forced labor in the performance of any contract, deny access by an employee to their passports or similar identity or immigration documents, use misleading or fraudulent recruiting practices, use recruiters that do not comply with local labor laws, charge employees recruitment fees, fail to provide return transportation upon the end of employment, or provide or arrange housing that fails to meet the host country housing and safety standards.

Substance Abuse Policy

The Company has a vital interest in ensuring a safe, healthy and efficient working environment and in preventing accidents and injuries resulting from the misuse of alcohol or drugs. The unlawful or improper presence or use of drugs or alcohol in the workplace presents a danger to everyone. For these reasons, the Company has established substance abuse guidelines for applicants. Pre-employment drug testing is an integral part of our substance abuse policy for applicants. Compliance with the policy is required as a condition of continued employment with the Company.

Anti-Violence and Weapon Free Workplace

We are strongly committed to providing a safe workplace. The purpose of this policy is to minimize the risk of personal injury to employees and visitors and damage to Company and personal property.

Threats, threatening language or any other acts of aggression or violence made toward or by any employee will not be tolerated. For purposes of this policy, a threat includes any verbal or physical harassment or abuse, any attempt at intimidating or instilling fear in others, menacing gestures, flashing of weapons, stalking or any other hostile, aggressive, injurious, and/or destructive action undertaken for the purpose of domination or intimidation.

Weapons, including but not limited to firearms; knives; tasers; mace and other protective aerosol sprays are prohibited in all areas of our facilities, including Company parking lots, unless such prohibition is restricted by applicable law.

Employees should immediately report all potentially dangerous situations, including threats by co-workers, to any member of management with whom they feel comfortable. Reports may be maintained confidential to the extent maintaining confidentiality does not impede our ability to investigate and respond to the complaints. All reports will be promptly investigated. No employee will be subjected to retaliation, intimidation, or disciplinary action as a result of reporting in good faith under this policy.

If an investigation confirms that a violation of this policy has occurred, the Company will take swift and appropriate corrective action.

Employees threatened by an outside party in the course of their employment at Comtech should follow the steps outlined above as it is important for us to be aware of any potential danger on our premises.

Questions about this policy should be directed to management.

Document Retention

The space available for the storage of Company documents, both on paper and electronic, is limited and expensive. Therefore, periodic discarding of documents is necessary. On the other hand, there are legal requirements that certain records be retained for specific periods of time.

Financial records

All financial records, including related computer files, which are utilized in the preparation of financial reports or created, sent or received in connection with the Company's financial audit

or tax returns, must be retained for not less than seven (7) years. This includes copies of monthly financial packages, general and Business Unit ledgers, bank statements, customer purchase orders and invoices. Administrative records and other non-substantive materials that do not contain conclusions, opinions, analyses or financial data related to the preparation of financial reports or the Company's financial audit or tax returns are not required to be retained.

Additionally, document retention requirements may be longer than seven (7) years for those entities doing business with the federal government. Employees are encouraged to consult with their supervisors regarding document retention requirements applicable to federal government contractors.

Department of Defense

Employees who perform government related work, if applicable, must ensure that they comply with the U.S. Department of Defense requirements for the handling of classified or sensitive information.

If employees are unsure about the need to keep particular documents, they should consult their local Facility Security Officer (or equivalent) so that a judgment can be made as to the likelihood that the documents would be needed.

Whenever it becomes apparent that documents of any type will be required in connection with a lawsuit or government investigation, all possibly relevant documents should be preserved. Ordinary disposal or alteration of documents pertaining to the subjects of the litigation or investigation should be immediately suspended. If an employee is uncertain whether documents under his or her control should be preserved because they might relate to a lawsuit or investigation, he or she should consult with the Chief Legal Officer.



Computer, Email and Internet

Every employee is responsible for using the Company's computer systems, including, without limitation, its electronic mail (email) system and the Internet (collectively, the "Computer System"), properly and in accordance with Company policies.

The Computer System is Company Property

Computer equipment, including cell phones, phones, tablets, laptops and software that employees are provided or have access to for work, and the email system and access to the internet (together referred to as the "Computer System") are the property of the Company and have been provided for use in conducting Company business. All communications and information transmitted by, received from, created or stored in its Computer System are Company records and property of the Company.

No Expectation of Privacy

The Company has the right, but not the duty, for any reason and without the permission of any employee, to monitor any and all of the aspects of its Computer System and phones, including, without limitation, reviewing documents created and stored on its Computer System, deleting any matter stored in its system, monitoring sites visited by employees on the Internet, monitoring chat, news groups and social networking, reviewing material downloaded or uploaded by users from the Internet, and reviewing email sent and received by users. Employees should not have an expectation of privacy in anything they create, store, send or receive using the Company's Network, Company supplied computer and/or cell phone.

Professional Use, Inappropriate Materials and Illegal Activities

Employees are reminded to be courteous to other users of the system and always to conduct themselves in a professional manner. The Company's policy against discrimination and harassment (sexual or otherwise) applies fully to the Company's Computer System, and any violation of that policy is grounds for discipline up to and including termination.

Company policy prohibits using the Company's Computer System to send or knowingly receive messages or files that are illegal, sexually explicit, abusive, offensive or profane. Upon receipt of any inappropriate messages, the employee is required to take appropriate steps to prevent further occurrences. Appropriate steps include requesting that the sender (if known to the employee) stop sending these types of messages, blocking the sender via the employee's email program or notifying the local Information Technology (IT) department so that they can take further steps to block emails from that specific sender.

Media Participation / On-line Forums / Social Media

Chat rooms, newsgroups, message boards and social networking sites are public forums and it is prohibited to reveal confidential Company information, client data, trade secrets and any other material covered by existing Company policies and procedures. Officers and directors of the Company are expected to set an example for professional conduct and shall not disparage or defame each other or the Company.

Solicitations

The Company's Computer System may not be used to solicit for religious or political causes, commercial enterprises, outside organizations or other activities not related to an employee's services to the Company.

Copyrights, Trademarks and Use of Third Party Web Sites

The Company's Computer System may not be used to send (upload) or receive (download) copyrighted materials, trade secrets, proprietary financial information or similar materials without permission of the owner. Employees who use the Company's Computer System must ensure that they do not violate third parties' website license agreements or terms of use.

Remote Access and Company-Provided Cell Phone Usage

Company employees bear the responsibility of using the Computer System properly and in accordance with Company policies, whether access to the Computer System is at the Company workplace or from a remote location. Employees who use the Computer System offsite may not allow non-employees of the Company to access the Computer System.

Employees who require and/or regularly use a cell phone for business, must, with no exceptions, be provided a Company supplied phone.

Requirement to use Company Computers and Phones When Away from Office

If an employee is regularly working remotely (i.e., away from a Company office) or regularly travels, they must be using a Company supplied computer and/or phone for work. No regular usage of personal computers or personal phones is permitted for work. Company employees will not be reimbursed for their personal phones, tablets, laptops or computers.

Conference Calls and Virtual Meetings

The Company has adopted Microsoft Teams as its core communications product for conference calls and virtual meetings. Any and all internal conference calls must be scheduled using Teams (except if using a customer or supplier system who requested the call). Exceptions should be rare.

Cyber Security

Comtech employs various security solutions to protect its IT systems from unauthorized access to confidential information, including but not limited to, personal employee data, trade secrets and technical information that could pose a threat to national security, Comtech and or its employees. As such, each employee is required to take steps to prevent and report suspected or known unauthorized access.

Employees must be cautious when opening email. Specifically, do not click links or open attachments unless you believe they are legitimate. Even if the sender is known, you should still be cautious. Email address “spoofing” is often used to make it appear as if an email is coming from someone you know. Make sure the subject and email content are consistent with communications you expect from the sender. When in doubt, contact the sender via telephone or contact your local IT support team.

If you believe you have inadvertently clicked a link or opened an attachment that may have been malicious, or you detect any unusual behavior on your computer, you are required to immediately contact your local IT support team.



**Compliance
with the
Standards of
Business
Conduct and
Company Policies**

Compliance with the Standards and Company Policies

All employees (including individual contractors and individual consultants) and directors have a responsibility to understand and follow the Standards of Business Conduct as well as the specific laws and Company policies and procedures that apply to them and their roles.

In addition, all employees and directors are expected to perform their services for the Company with honesty and integrity in any areas not specifically addressed by the Standards of Business Conduct. The Standards of Business Conduct are general principles to guide employees and directors in making ethical decisions and cannot and are not intended to address every specific situation. The Company strongly encourages dialogue among employees and their supervisors to foster awareness of situations that give rise to ethical questions and to articulate acceptable ways of handling those situations.

A violation of these Standards of Business Conduct may result in appropriate disciplinary action including the possible termination of employment with the Company, without additional warning, and nothing in these Standards of Business Conduct prohibits or restricts the Company from taking any disciplinary action on any matters pertaining to employee conduct, whether or not they are expressly discussed in this document.

The Standards of Business Conduct are not intended to create any expressed or implied contract with any employee or third party. In particular, nothing in this document creates any employment contract between the Company and any of its employees.

The Board of Directors of Comtech has the exclusive responsibility for the final interpretation of the Standards of Business Conduct.

The Standards of Business Conduct may be revised, changed or amended at any time by the Board of Directors of Comtech. Employees may be required to acknowledge and certify compliance with these changes at any time.



**Reporting
Suspected
Non-Compliance**

Reporting Requirements

To assist in the administration of the Standards of Business Conduct, the Company has established the position of Chief Legal Officer. As part of its commitment to ethical and legal conduct, the Company expects its employees to bring to the attention of Company management and to the Chief Legal Officer, or any of the people the Chief Legal Officer designates, information about suspected violations of these Standards of Business Conduct or of law by any Company employee or agent. Employees are required to come forward with any such information, without regard to the identity or position of the suspected offender. The Company will treat the information in a confidential manner (consistent with appropriate evaluation and investigation) and will seek to ensure that no acts of retribution or retaliation will be taken against anyone for making a report. Because failure to report criminal activity can itself be understood to condone the crime, we emphasize the importance of reporting. Failure to report knowledge of wrongdoing may result in disciplinary action against those who fail to report.

Information about known or suspected violations by an employee or agent should be reported promptly to a supervisor or a member of management. Whenever practical, an employee should do so in writing.

Employees are strongly encouraged to direct questions or concerns pertaining to possible violations of the Standards of Business Conduct by members of senior management (e.g., Business Unit Presidents, Corporate Senior Executives and the Chief Executive Officer), as well as our Board of Directors, directly to the confidential Comtech Trust Line as noted below. The Comtech Trust Line is maintained by an independent third party and provides a confidential communication process for employees via the following methods:

From the US, Canada, or United Kingdom:

Phone:

US: 833/262-4538

Canada: 833-262-4541

UK: 0808 178 2987

Website:

<https://secure.ethicspoint.com/domain/media/en/gui/92652/index.html>

Outside the US, Canada, or United Kingdom:

Phone:

866-512-7175

Website:

<https://manage.whistleblowerservices.com/cmtl>

Reporting Requirements by Employees Who Supervise Others

All allegations of non-compliance or violations of the Standards are to be reported timely to both 1) the Chief Legal Officer and 2) the CEO of Comtech via the following process:

- a. All members of Business Unit local management who become aware of an allegation or a violation must timely report the same to the Business Unit President, the local VP of People Operations, the Chief People Officer, the Chief Legal Officer or the confidential Comtech Trust Line.
- b. The below allegations must be reported within one (1) business day by the Business Unit President or the local VP of People Operations to both 1) the Chief Legal Officer and 2) the CEO of Comtech:
 - i. Any illegal acts
 - ii. Any harassment or discrimination
 - iii. All financial or accounting irregularities (even if immaterial)
 - iv. Allegations involving members of senior management
 - v. Any notification of, subpoena related to or receipt of a lawsuit or government investigation

If an individual is uncomfortable reporting such allegation to the Business Unit President or the local VP of People Operations, they should report such allegation to the Comtech Trust Line which is monitored by the Company's Audit Committee.

- c. All allegations and investigations for all other matters must be reported to the Chief Legal Officer on at least a quarterly basis and all employee-related investigations must be documented in an appropriate human resource file (including as appropriate in an employee's personnel file).
- d. An Incident Reporting and Tracking Form is required to be submitted to the Chief Legal Officer (or designee) once per quarter. This form must be certified by the individual Business Unit President, the Business Unit head of finance and the local people operations representative. All new matters and updates to previously reported matters must be clearly and concisely stated on the Incident Reporting and Tracking Form.

Reporting Requirements for International Sales Offices or Locations

All employees located or doing business outside of the United States are required to comply with all applicable foreign legal requirements as well as these Standards of Business Conduct. Certification is required for employees located outside the United States. If a Business Unit needs local translation or is legally required to make changes to any clauses to the Standards of Business Conduct, you may engage a translator or approved legal counsel to do so. A copy of such translation must be provided to and approved in advance by the Chief Legal Officer.

Each Business Unit is required to obtain a Quarterly Incident Reporting and Tracking Form for each international sales office or location that maintains a headcount (employees and/or contractors) of five or more. This form must be included as part of the Business Unit's submission of their Quarterly Incident Reporting and Tracking Form.

Investigation and Confidentiality

Reports of violations will be investigated under the Chief Legal Officer's supervision, as he or she finds appropriate or in certain cases, the Audit Committee of Comtech. Employees are expected to cooperate in the investigation of reported violations.

The Chief Legal Officer will not, to the extent practical and appropriate under the circumstances to protect the privacy of the person involved, disclose the identity of anyone who reports a suspected violation or who participates in the investigation. Employees should be aware that the Chief Legal Officer, and those assisting him or her, are obligated to act in the best interests of the Company, and do not act as a personal representative or lawyer for employees.

The Comtech Trust Line is maintained by an independent third party and provides a confidential communication process for employees using the methods set forth under "Reporting Requirements."



Annual Training

All Employees

All employees are required to complete the Comtech Standards of Business Conduct Training which is available on-line at www.MyComtech.com. Upon completion of the training, each employee will be required to electronically certify that they have received and read the Comtech Standards of Business Conduct and that they have and will abide by these Standards of Business Conduct as well as the specific laws and Company policies and procedures that apply to them and their roles. An electronic copy of this certification will be archived on Comtech University.

Third Party Consultants

International sales representatives, distributors, agents and integrators are required to use the Company-Wide standard agreements which reference these policies.

Third parties who are required to receive a Federal I.R.S. Form 1099 and who have an active contract at July 31st of any given fiscal year are required to receive a copy of these Standards and complete the below certification.

Acknowledgment and Certification

I certify that I have received and read the Comtech Standards of Business Conduct.

I also certify that I have and will abide by these Standards of Business Conduct as well as the specific laws and Company policies and procedures that apply to me and my role.

(Segment or Location Name, Comtech Corporate or Board of Directors)

(Signature)

(Name)

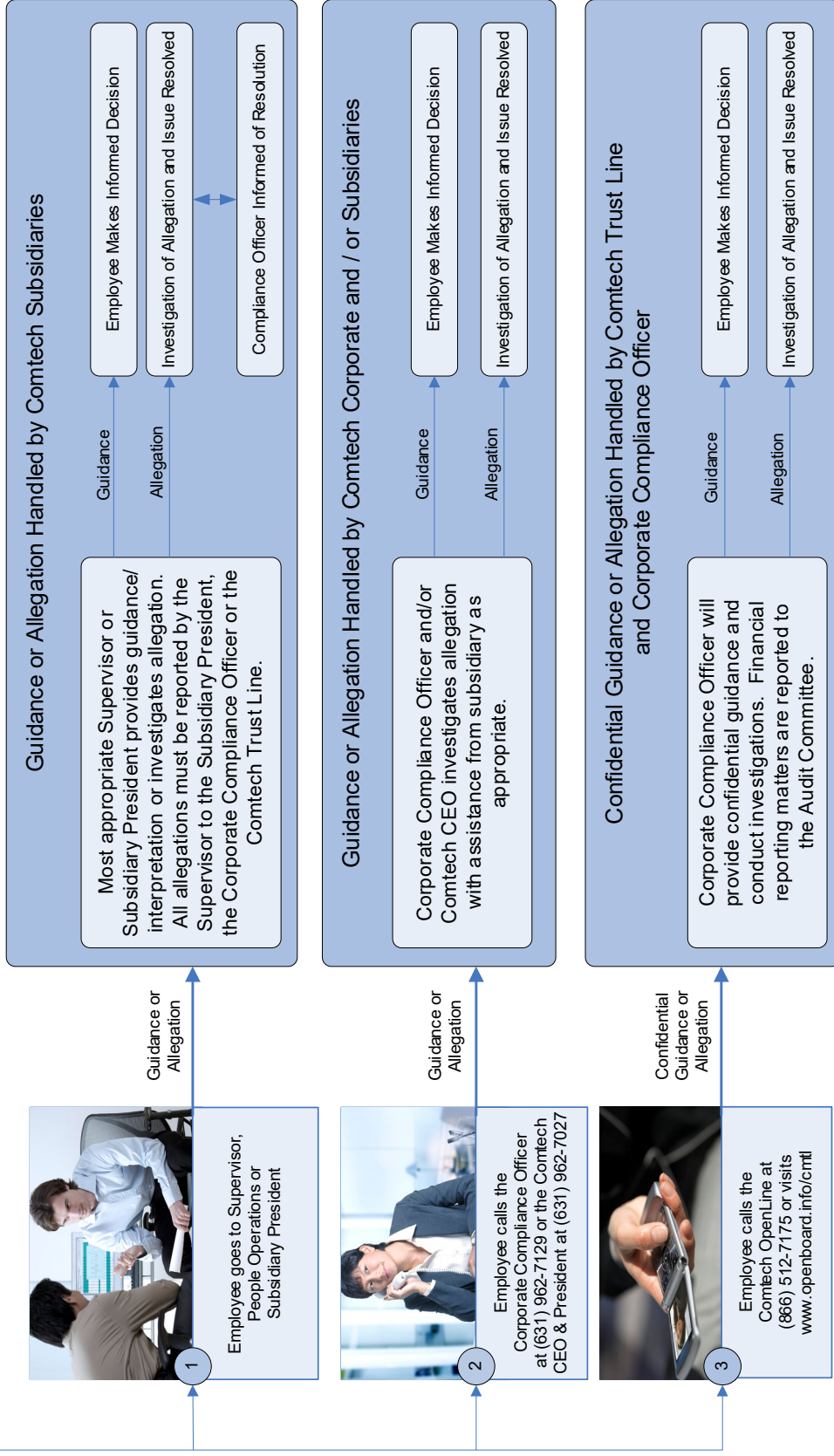
(Date of Signature)

The online electronic acknowledgment and certification of the Standards of Business Conduct is considered equivalent to an actual written signature. Accordingly, the certification, whether electronic or in writing, is considered legally binding.

Annual Training, Acknowledgement and Certification

OVERVIEW OF THE COMTECH STANDARDS OF BUSINESS CONDUCT AND OPENLINE REPORTING PROCESS

Employees have a range of options in which to seek guidance, report an allegation, ask questions or initiate discussions relating to Comtech's Standards of Business Conduct, policies, procedures or practices.



Employees are strongly encouraged to direct questions or concerns pertaining to possible violations of the Standards of Business Conduct by members of senior management (e.g., Business Unit Presidents, Corporate Senior Executives, the Chief Legal Officer and the Chief Executive Officer), as well as our Board of Directors, directly to the confidential Comtech Trust Line at: US 833-262-4538, Canada 833-262-4541, UK 0808-178-2987 or Outside US/Canada/UK 866-512-7175, or via the Trust Line website <https://secure.ethicspoint.com/domain/media/en/gui/92652/index.html> (US/Canada/UK) or www.openboard.info/cmtl (outside US/Canada/UK). The Comtech Trust Line is maintained and tracked by an independent third party and provides a confidential communication process for employees as set forth above.



Standards of Business Conduct

Copyright © July 2025
Comtech Telecommunications Corp.
All Rights Reserved