



## **CHARTER OF THE AUDIT COMMITTEE Aviat Networks, Inc.**

### **Authority and Purpose**

The Audit Committee (the "Committee") of Aviat Networks, Inc., a Delaware corporation (the "Company"), is appointed annually by the Company's Board of Directors (the "Board").

The purpose of the Committee of the Board of the Company shall be to oversee the accounting and financial reporting processes of the Corporation and audits of the Company's financial statements by:

assisting the Board in monitoring of (i) the quality and integrity of the Company's financial statements, (ii) the Company's accounting policies and procedures, (iii) the Company's compliance with legal and regulatory requirements, (iv) the independent auditor's qualifications, independence and performance, (v) the performance of the Company's internal audit function, (vi) the Company's disclosure controls and procedures, and (vi) the adequacy of the Company's system of internal controls.

The Committee shall provide the Board such additional information and materials as it may deem necessary to make the Board aware of significant financial matters that require the attention of the Board.

In addition, the Committee will undertake those specific duties and responsibilities listed below and such other duties as the Board may from time to time prescribe.

In so doing, the Committee shall endeavor to maintain free and open means of communication between the directors, the independent audit firm, the "internal" auditors, and the financial management of the Company. In addition, the Committee shall review the policies and procedures adopted by the Company to fulfill its responsibilities regarding the fair and accurate presentation of financial statements in accordance with generally accepted accounting principles and applicable rules and regulations of the Securities and Exchange Commission ("SEC") and the Nasdaq Stock Market Inc. ("NASDAQ") applicable to NASDAQ listed issuers.

### **Committee Structure and Membership**

The Committee shall be comprised of three or more directors, as determined by the Board based on the recommendation of the Governance and Nominating Committee. The Committee members shall serve at the discretion of the Board.

Each member of the Committee shall be an independent director in accordance with the rules of the SEC and NASDAQ. For purposes hereof, an "independent director" shall be one:

1. who accepts no consulting, advisory or other compensatory fee from the Company other than in his or her capacity as a member of the Committee, the Board or any other committee of the Board or is not otherwise an affiliated person of the Company;
2. who is free from any relationship that, in the opinion of the Board, would interfere with the exercise of his or her independent judgment in carrying out the responsibilities of a director; and
3. who meets other specific requirements as may be required by the regulations of the SEC and NASDAQ.

At least one member of the Committee shall be an "audit committee financial expert," as defined by Section 407 of the Sarbanes-Oxley Act of 2002, having an understanding of generally accepted accounting principles and financial statements, experience in the preparation or auditing of financial statements of companies generally comparable to the Corporation, experience in the application of generally accepted accounting principles in connection with the accounting for estimates, accruals and reserves, experience with internal accounting controls and procedures for financial reporting and an understanding of audit committee functions.. A director who serves on the audit committees of more than three public companies (including the Company) may serve on the Committee only if the Board affirmatively determines that the director is able to serve effectively on the Committee. Each member of the Committee shall be able to read and understand

fundamental financial statements in accordance with the rules of Nasdaq applicable to Nasdaq listed issuers. At least one member shall have past employment experience in finance or accounting, a professional certification in accounting or other comparable experience or background that results in the individual's possessing the requisite financial sophistication, including a current or past position as a chief executive or financial officer or other senior officer with financial oversight responsibilities.

The Committee shall meet as often as it determines necessary to carry out its responsibilities but not less frequently than quarterly. The Chair or a majority of the Committee may call a meeting at any time. The Committee shall meet separately and periodically with management, including the Chief Financial Officer, Chief Compliance Officer, the internal auditors, and the Company's independent auditor. A majority of the Committee members shall constitute a quorum for the transaction of business. Any decision of the Committee in writing and signed by all the members of the Committee (including by means of electronic submission) shall be as effective as if it had been made at a meeting duly called and held. The Chair shall preside at all meetings of the Committee and set the agenda.

### **Powers**

The Committee has the power to conduct or authorize investigations into any matters within the Committee's scope of responsibilities. The Committee is empowered to engage independent counsel, accountants or others as it determines necessary to carry out its duties. While the Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Committee to plan or conduct audits or to determine that the Company's financial statements are complete and accurate and are in accordance with generally accepted accounting principles. Those tasks are the responsibility of management and the independent audit firm. The Board and the Committee are in place to represent the Company's stakeholders. The independent auditor is ultimately accountable to the Board and the Committee.

The Company shall provide the Committee with the appropriate funding, as determined by the Committee in its capacity as a committee of the Board, for the payments of: (i) compensation to any audit firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company; (ii) compensation to any independent advisers retained by the Committee in carrying out its duties; and (iii) ordinary administrative expenses of the Committee that are necessary and appropriate in carrying out its duties.

### **Responsibilities**

With respect to the Company's independent audit firm:

1. The Committee is responsible for the appointment, compensation and oversight of the work of the Company's independent audit firm. The Committee shall pre-approve all audit and audit-related services (including the provision of comfort letters) and non-audit services provided by the independent audit firm to the Company, other than as may be allowed by applicable law. The Committee may delegate to one or more designated Committee members the authority to grant pre-approvals required by the foregoing sentence. The decisions of any Committee member to whom authority is delegated hereunder shall be presented to the Committee at each of its scheduled meetings. The independent audit firm shall be ultimately accountable to the Board and to the Committee as representatives of the Company's stockholders.
2. The Committee will review the independence of the independent audit firm and will actively engage the auditors in a dialogue with respect to any disclosed relationships or services that may impact the objectivity and/or independence of the auditors, including a review of management consulting services, tax services, other services and related fees provided by the independent audit firm. The Committee will require the independent audit firm at least annually to provide a formal written statement delineating all relationships between the independent auditors and the Company consistent with the rules of NASDAQ applicable to NASDAQ listed issuers and request information from the independent audit firm and management to determine the presence of any conflict of interest. The Committee will report to the Board on its review of the auditor's independence and recommend any required actions as a result of such review.

3. The Committee shall obtain and review a report from the independent audit firm describing (a) the firm's internal quality control procedures, (b) any material issues raised by the most recent internal quality control or peer review of the firm, or by any inquiry or investigation within the preceding five years by governmental or professional authorities, respecting one or more independent audits carried out by the firm, and (c) any steps taken to deal with any issues raised by such review, inquiry or investigation. Based on such review and taking into account the opinions of management and the Company's senior internal auditing officer, the Committee shall present its conclusions with respect to the independent auditor to the Board.
4. The Committee shall ensure the regular rotation of the lead audit partner having primary responsibility for the audit and the audit partner responsible for reviewing the audit as required by law. The Committee will also consider whether to adopt other policies that may help ensure the independence of the Company's auditors, including whether there should be a regular rotation of the audit firm itself.
5. The Committee shall review and discuss with the independent auditor, in order to satisfy itself as to their independence, all relationships that would reasonably be thought to bear on the objectivity and independence of the independent auditor. The Committee will also ensure the receipt of the independent auditor's annual independence statement.

In addition, the Committee will:

1. Review this Charter annually.
2. Review and concur with management on the scope and responsibilities of the internal audit program and on the appointment of the individual or firm serving in such capacity.
3. Review and discuss with management and the independent audit firm, before release, the financial statements to be included in the Company's Quarterly Report in Form 10-Q and the Annual Report in Form 10-K. Review and discuss with management, before release, the Management's Discussion and Analysis to be included in the Company's Quarterly Report in Form 10-Q and the Annual Report in Form 10-K. Recommend to the Board whether or not the audited financial statements should be included in the Company's Annual Report on Form 10-K. Prepare, review, and approve the "report of the audit committee" for inclusion in the Company's proxy statement.
4. Review and discuss with management and the independent audit firm, before release, (a) the earnings press releases and presentation of information to be included in such press releases, including the use of "proforma" or adjusted non-GAAP information, as well as financial information and earnings guidance provided to analysts and rating agencies, and (b) the unaudited financial results in the Company's quarterly earnings release and the quarterly report on Form 10-Q.
5. In consultation with the independent audit firm, and management, consider and review at the completion of the annual examinations and such other times as the Committee may deem appropriate:
  - a. The Company's annual financial statements and related notes;
  - b. The independent audit firm's audit of the financial statements and their report thereon;
  - c. The independent audit firm's reports, if any, regarding critical accounting policies and alternative treatments of financial information;
  - d. Any significant changes required in the independent audit firm's audit plan;
  - e. The matters required to be discussed by PCAOB auditing standards, including any disputes with management encountered during the course of the audit and any difficulties encountered during the audit;

- f. The adequacy of the Company's system of internal financial controls;
  - g. Any material deficiency in, or suggested improvement to, the procedures or practices employed by the Company as reported by the independent audit firm in its annual management letter;
  - h. Any correspondence with regulators or governmental agencies and any employee complaints or reports that raise material issues regarding the Company's financial statements or accounting policies;
  - i. The performance of the internal audit function and internal audit plan; and
  - j. Other matters related to the conduct of the audit, which are to be communicated to the Committee under generally accepted auditing standards.
6. With respect to the internal audit:
- a. Review with management and internal audit, the charter, plans, activities, internal audit staffing, including confirmation of the independence of the individuals performing the internal audit function;
  - b. Organizational structure of the internal audit function;
  - c. Ensure there are no unjustified restrictions or limitations, and review and concur in the appointment, replacement, or dismissal of the individual(s) in the internal audit function;
  - d. Review the effectiveness of the internal audit function;
  - e. Review the internal audit department's budget and resource plan including the approval of any fees paid to third party internal audit providers performing sourced internal audit services; and
  - f. On a regular basis, meet separately with the internal audit lead individual to discuss any matters that the committee or internal audit believes should be discussed privately.
7. Discuss with management and the independent auditor the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures, including the Company's policies with respect to risk assessment and risk management in such areas as foreign exchange, commodities, interest rate exposures, insurance programs and customer financing risks.
8. Oversee and review periodically with management the Company's policies relating to finance, capital expenditures, investment, borrowings, currency exposures, share issuance and repurchases, risk management, asset management, information management, and the security of its intellectual and physical assets, including cybersecurity.
9. Review disclosures made to the Audit Committee by the Company's Chief Executive Officer and Chief Financial Officer during their certification process for the Form 10-K and Form 10-Q regarding any significant deficiencies or material weaknesses in the design or operation of internal controls and any fraud, whether or not material, that involves management or other employees having a significant role in the Company's internal controls.
10. Review and discuss with management (including the senior internal auditing officer) and the independent auditor the Company's internal controls report and the independent auditor's attestation report prior to the filing of the Company's Form 10-K.
11. Review with the Chief Compliance Officer: (a) the Chief Compliance Officer's annual report on the Company's overall ethics and compliance program; (b) the Company's periodic ethics and compliance risk

assessment; and (c) the compliance of the Company with applicable legal requirements and the Company's Code of Conduct.

12. Review with the General Counsel any legal matters, including litigation and regulatory matters, that could have a significant impact on the Company's financial statements.
13. Review periodically (at least annually) with the senior tax executive all tax matters affecting the Company's financial performance.
14. Communicate and work with the Compensation Committee regarding performance goals and evaluations of key finance, internal control, internal audit, and risk management personnel, including to ensure that performance goals do not encourage taking unnecessary risk.
15. Conduct an annual evaluation of the performance of the Committee and report the results of the evaluation to the Board.
16. Obtain from the independent auditors assurance that it has complied with Section 10A of the Securities Exchange Act of 1934, which requires reporting to the SEC if the auditor detects illegal acts that have a material effect on the financial statements and appropriate remedial action is not being taken by management or the Board.
17. Establish procedures for (a) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters and (b) the confidential, anonymous submission by the Company's employees of concerns regarding questionable accounting or auditing matters necessary or appropriate to meet all applicable rules and requirements of the SEC and NASDAQ applicable to NASDAQ listed issuers.
18. Review policies and procedures with respect to officers' and directors' expense accounts and perquisites, including their use of corporate assets, and consider the results of any review of these areas by the independent auditors or internal auditors.
19. Review the fairness of and approve or ratify any transaction as required under the Company's Related Party Transaction Policy. Meet at least quarterly with the chief financial officer, general counsel, internal audit lead, and the independent audit firm in separate executive sessions.
20. Review and evaluate at least annually (a) any enterprise risks delegated to the Committee by the Board and (b) enterprise risks that are within the purview of the Committee's expertise, including but not limited to information and data technology controls, cybersecurity, and the effectiveness of any practices of the Company that could mitigate such risks.

The Committee shall maintain minutes of each of its meetings.

Approved and adopted by the Audit Committee on July 10, 2025.