

DAKTRONICS WHISTLEBLOWER POLICY

POLICY ON REPORTING AND INVESTIGATING COMPLAINTS REGARDING ACCOUNTING, INTERNAL ACCOUNTING CONTROLS OR AUDITING MATTERS AND CONCERNS REGARDING QUESTIONABLE ACCOUNTING, OR AUDITING MATTERS; AND POTENTIAL VIOLATIONS OF SECURITIES LAWS

1. Introduction

The policy of Daktronics, Inc. and its subsidiaries throughout the world is to encourage all of their employees to submit to the Audit Committee of the Board of Directors of Daktronics, Inc., any complaints regarding accounting, internal accounting controls or auditing matters ("Complaints"); any concerns regarding questionable accounting, internal accounting control or auditing matters ("Concerns"); or any potential violations of securities laws ("Violations") involving the Company. As used in this policy, "Daktronics" and "Company" means Daktronics, Inc. and any of its subsidiaries and "employee" means any employee of Daktronics or any of its subsidiaries. Officers of the Company and its Board of Directors are committed to the integrity and accuracy of Daktronics' financial statements and financial disclosures and to adopting policies and procedures to assure that its financial statements and disclosures are complete and accurate.

The Company's internal controls and operating procedures are intended to detect and to prevent or detect improper activities regarding accounting and auditing matters.

However, even the best systems of control cannot provide absolute safeguards against irregularities. Intentional and unintentional violations of laws, regulations, policies and procedures may occur. Officers of the Company and the Audit Committee have a responsibility to receive, retain and address Complaints, Concerns and Violations.

Employees are to use the guidance provided by this policy for reporting all Complaints, Concerns and Violations.

Individual employee grievances and complaints regarding terms and conditions of employment may also be reviewed under any other applicable policies of the Company. Any Complaints, Concerns or Violations received that may involve wrongdoing by an employee may be coordinated with any other policies. In all instances, the Audit Committee has the prerogative to determine when circumstances warrant an investigation and, in conformity with this policy and applicable laws and regulations, the appropriate investigative process to be used. Employees who take lawful steps to disclose information as required under this policy or to otherwise assist criminal investigations, federal regulators such as the Securities and Exchange Commission, or The NASDAQ Stock Market, supervisors or other appropriate people within the Company shall be protected from retaliation and discrimination in employment.

2. Reporting Complaints, Concerns and Violations

- 2.1 Any employee of Daktronics may submit a Complaint, Concern or Violations. An employee may become aware of Complaints, Concerns or Violations directly or learn of them from others. An employee may learn of a Complaint, Concern or Violation from other employees and officers carrying out their assigned duties, internal or external auditors, regulatory agencies, and customers, vendors, agents, contractors, representatives or other third parties. Complaints, Concerns or Violations may be reported anonymously, but employees reporting Complaints, Concerns or Violations are encouraged to identify themselves and to include contact information.
- 2.2 Employees are encouraged to report any Complaints, Concerns and Violations utilizing Daktronics Whistleblower Protection reporting 3rd party services, provided by Convercent:
 - 2.2.1 URL: https://app.convercent.com/en-US/LandingPage/b9a6f872-58bf-ed11-a998-000d3ab9f296?_=1681136036955
 - 2.2.2 Toll Free US: (800) 461-9330 (see URL listed above for international dialing instructions)

Employees who report utilizing this site can choose to include their name or remain anonymous. Employees may also report a Complaint, Concern or Violation vial mail (Envelope should be marked "Confidential");
Daktronics: Attention Audit Committee Chairman
201 Daktronics Drive
Brookings, SD 57006

Reports submitted under this policy should be factual rather than speculative or conclusory and contain as much specific information as possible to allow for proper assessment of the nature, extent and urgency of preliminary investigative procedures.

- 2.3 If a member of the Audit Committee receives a Complaint, Concern or Violation, he or she shall promptly report it to the other members of the Audit Committee. If a member of the Audit Committee receives an oral report, he or she shall document it by a written transcription, and as reasonably practical, discussions and other communications regarding such matters shall be summarized in writing.
- 2.4 The Audit Committee will handle any Complaint, Concern or Violation as confidentially as is reasonably possible within the needs of law or the investigation.

3. Investigating Reports of Complaints, Concerns and Violations

- 3.1 The Audit Committee will review reports of Complaints, Concerns or Violations it receives and determine whether an investigation is justified. Unless the report of the Complaint, Concern or Violation is made anonymously, and in the Audit Committee's discretion, the Audit Committee may notify the individual who submitted the Complaint, Concern or Violation as to whether an investigation will be conducted.
- 3.2 If the Audit Committee determines that an investigation of a Complaint, Concern or Violation is warranted, the following procedures will guide the investigation.
 - 3.2.1 Based on the nature of the Complaint, Concern or Violation, the Audit Committee will conduct the investigation or will designate appropriate personnel, legal counsel, accountants, or other advisors, as it determines necessary or appropriate, to lead, carry out or participate in the investigation.
 - 3.2.2 Investigations may require consultation and coordination among several employees, inside and outside auditors, and legal counsel.
 - 3.2.3 All employees have a duty to cooperate with investigations initiated under this policy.

4. Roles, Rights and Responsibilities of Employees Reporting Complaints, Concerns or Violations, Investigation Participants, Investigation Subjects and Investigators

- 4.1 Employees Reporting Complaints, Concerns or Violations
 - 4.1.1 The motivation of employees reporting Complaints, Concerns or Violations under this policy is irrelevant to the consideration of the validity of the Complaints, Concerns or Violations. However, the intentional submission of a false Complaint, Concern or Violation, whether orally or in writing, may itself be considered an act which Officers of the Company, the Audit Committee or the Board of Directors has a right to act upon.
 - 4.1.2 Employees reporting Complaints, Concerns or Violations under this policy have a responsibility to be candid with the members of the Audit Committee and Board of Directors, investigators or others to whom they report a Complaint, Concern or Violation

and shall set forth all known information regarding the Complaint, Concern or Violation. Employees reporting a Complaint, Concern or Violation under this policy should be prepared to be interviewed by those investigating the Complaint, Concern or Violation.

- 4.1.3 Employees who anonymously report Complaints, Concerns and Violations under this policy must provide sufficient corroborating evidence to justify the commencement of an investigation.
- 4.1.4 Employees reporting Complaints, Concerns or Violations under this policy are "reporting parties," not investigators. They are not to act on their own in conducting any investigative activities, nor do they have any right to participate in any investigative activities other than as expressly requested by investigators.
- 4.1.5 Protection of the identity of an employee reporting a Complaint, Concern or Violation under this policy will be maintained to the extent reasonably possible within the needs of law or the investigation.
- 4.1.6 The right of an employee reporting a Complaint, Concern or Violation under this policy to protection from retaliation does not extend immunity for any complicity in the matters that are the subject of the Complaint, Concern or Violation or an ensuing investigation.
- 4.1.7 The Audit Committee may, in its discretion, inform employees reporting Complaints, Concerns or Violations under this policy of the disposition of their disclosure.

4.2 Investigation Participants

- 4.2.1 Employees who are interviewed, asked to provide information or otherwise participate in an investigation have a duty to fully cooperate with the Audit Committee's authorized investigators.
- 4.2.2 Participants shall not discuss or disclose the investigation or their testimony with anyone not connected to the investigation. In addition, the participant shall not discuss the investigation, including the nature of evidence requested or provided or testimony given to investigators unless agreed to in advance by the Audit Committee.
- 4.2.3 The Audit Committee will honor participants' requests for confidentiality to the extent reasonably possible within the needs of law or the investigation.
- 4.2.4 Participants are entitled to protection from retaliation for having participated in an investigation.

4.3 Investigation Subjects

- 4.3.1 An investigation subject is a person who is the focus of investigative fact-finding either by virtue of a Complaint, Concern or Violation reported under this policy or evidence gathered during the course of an investigation. The decision to conduct an investigation is not an accusation; it is to be treated as a neutral fact-finding process.
- 4.3.2 The Audit Committee will maintain the identity of a subject in confidence to the extent reasonably possible given the needs of law or the investigation.
- 4.3.3 In the discretion of the Audit Committee, subjects may be informed of the Complaint, Concern or Violation at the outset of a formal investigation and may have opportunities for input during the investigation.
- 4.3.4 Subjects have a duty to cooperate with investigators to the extent that their cooperation will not compromise self-incrimination protections under state or federal law.

- 4.3.5 Subjects have a right to consult with their own advisor or advisors of their choice at their own cost. This may involve representation, including legal representation. Subjects are free at any time at their own cost to retain their own legal counsel and any other advisors to represent them with regard to the investigation.
- 4.3.6 Subjects have a responsibility not to interfere with the investigation and to adhere to admonitions from investigators in this regard. Subjects shall not, directly or indirectly, withhold, destroy or tamper with evidence or influence, coach or intimidate witnesses.

4.4 Investigators

- 4.4.1 Investigators are those persons authorized by the Audit Committee to conduct fact-finding and analysis related to Complaints, Concerns and Violations reported under this policy.
- 4.4.2 Investigators shall be competent in the area under investigation. The Audit Committee may retain and consult technical and other resources as it deems necessary or appropriate to conduct the investigation.
- 4.4.3 All investigators shall be independent and unbiased both in fact and appearance.

5. Amendment and Interpretation of Policy

- 5.1 The Audit Committee has the right to make any changes to this policy at any time without any notice. This policy is as complete as the Audit Committee can reasonably make it at this time. However, it is not necessarily all-inclusive, because new laws and regulations may be adopted after the date of this policy or new circumstances that have not been anticipated may arise. The Audit Committee may vary from this policy as and when, in its opinion, the circumstances require.
- 5.2 The Audit Committee has the sole power and discretion to interpret and apply this policy. This policy is not a contract and should not be interpreted as creating a contract.

Revision History

24 Jan 2007
25 Feb 2010
18 Feb 2011
23 Feb 2012
05 Mar 2015
29 Feb 2016
10 Apr 2023