

Purpose

The purpose of this whistleblower policy is to set forth the procedures established by the Audit Committee of the Board of Directors of Daktronics, Inc. (the "Audit Committee") for: (1) the receipt, retention and treatment of complaints or concerns received by Daktronics, Inc. and its subsidiaries (collectively, "Daktronics" or the "Company") regarding financial fraud or accounting, internal accounting controls or auditing matters; and (2) the confidential, anonymous submission by the Company's employees and contractors throughout the world of complaints or concerns regarding relevant wrongdoing as defined below.

The policy applies to all employees of Daktronics and its subsidiaries and other parties around the world with whom Daktronics has a business relationship. "Other parties," as used in this policy, includes members of the Company's board of directors and its shareholders, contractors, job applicants, individuals involved in pre-contract negotiations, trainees, volunteers, agency workers and independent contractors with whom Daktronics has a business relationship.

Whistleblowing Defined

Whistleblowing is the act of reporting, by employees and other parties (each, a "Reporter"), of relevant information that came to their attention in a work-related context and, in the reasonable belief of the Reporter, tend to show relevant wrongdoings.

Examples of potential relevant wrongdoings could include:

- Complaints or concerns regarding financial fraud or accounting, internal accounting controls, or auditing matters
- Violations of securities laws;
- Criminal offenses;
- Failure to comply with a legal obligation;
- Endangerment of health and safety;
- Damage to the environment;
- Breach of applicable governmental laws, rules, and regulations;
- Concealing or destroying evidence of wrongdoing;
- Any other form of serious improper action or conduct; or
- Retaliation against employees or other parties who, in good faith, made a "Disclosure" (defined below) about any of the foregoing matters.

Also classified as a relevant wrongdoing is a concern that attempts have been, are being made, or are likely to be made to conceal or destroy information relating to any of the relevant wrongdoings described above.

It is important to note that this policy does not replace any legal reporting or disclosure requirements. Where statutory reporting requirements and procedures exist, these must be complied with fully.

Concerns that are not considered whistleblowing include those in relation to an employee's own employment or personal circumstances in the workplace. Employees should report such concerns to their supervisor, their supervisor's supervisor, or an HR representative.

How to Report

Any Reporter may report a relevant wrongdoing (a "Disclosure"), whether they became aware of it directly or learn it from others. They may report anonymously; however, it is encouraged that they identify themselves, including contact information, so that they may be available to provide more information if needed and be informed of the receipt and results of the Disclosure. If they are unsure that this policy and procedure applies, they may contact their supervisor, supervisor's supervisor, or HR representative or proceed with submitting a Disclosure.

Disclosures can be submitted, confidentially and anonymously, 24 hours per day and seven days a week, as follows:

- Online through the third-party services of Convercent: https://app.convercent.com/en-US/LandingPage/b9a6f872-58bf-ed11-a998-000d3ab9f296?_id=1681136036955;
- Phone: US toll free at (800) 461-9330. See URL directly above for each country's toll-free phone number; or
- Mail, with the envelope marked "Confidential," to:
Daktronics, Inc,
Attention: Audit Committee Chairman
201 Daktronics Drive
Brookings, SD, 57006 USA

Disclosures submitted under this policy should be factual rather than speculative and contain as much specific information as possible to allow for a proper assessment of the nature, extent, and urgency of the potential relevant wrongdoing. Specific information may include:

- what has occurred (or is thought to have occurred) plus when and where;
- who was involved;
- if Daktronics been put at risk or suffered a loss as a result;
- if it has happened before;
- if it has been raised with anyone else either within Daktronics or externally, and, if so, details of when/whom/where;
- if there are any other witnesses;
- if there are any supporting information or documentation; and
- how the matter came to light.

Upon submitting the Disclosure, the Reporter will receive an acknowledgement of receipt, which may be an email or a pop-up screen within Convercent.

Designated Person Responsibilities

Based on the type of Disclosure, it will be routed to the appropriate "Designated Person." "Designated Persons" may include the Audit Committee, Daktronics' Vice President of Human Resources, General Counsel, and/ or their respective designees. The Designated Person's responsibilities include the following:

- An **initial assessment** of the Disclosure will be undertaken by the Designated Person to assess whether there is a clear case to suggest that a relevant wrongdoing may have occurred.
- If further fact finding and analysis (an "Investigation") is needed, the Designated Person may either conduct the Investigation; obtain the assistance of any member of the Company's management who is not the subject of the Disclosure to conduct the Investigation; obtain the assistance of independent legal, accounting or other advisors to conduct the Investigation; or designate appropriate competent personnel (collectively, the "Investigator") to do so.
- Whether the Designated Person or Investigator determines there is insufficient evidence or sufficient evidence to support the Disclosure, the Designated Person or the Investigator will update, to the extent appropriate and practicable, each Reporter to inform him or her of the status of the Investigation.
- Unless compelled by judicial or other legal process or by the needs of law or the Investigation, neither the Designated Person, the Investigator, Daktronics, the Audit Committee nor any director, officer or employee of Daktronics will (1) reveal the identity of the Reporter who makes a Disclosure and asks that his or her identity remain confidential, (2) or make any effort to ascertain the identity of a Reporter who makes a Disclosure anonymously.
- The Designated Person and/or the Investigator will maintain a record of all Disclosures, tracking their receipt, Investigation, and resolution and the response to the Reporter. The Company will retain all

Disclosures and all records relating to such Disclosures in accordance with the applicable provisions of its records retention policy.

Reporter Responsibilities

- The **motivation** of the Reporter under this policy is irrelevant to the consideration of the validity of the Disclosure. However, the intentional submission of a **false Disclosure** may itself be considered an act which the Designated Person or the Investigator has a right to act upon and conduct an Investigation.
- The Reporter has a responsibility to **be candid** with the Designated Person and the Investigator and is expected to **bring forth** all known information regarding the Disclosure and be prepared to **be interviewed** by those investigating the Disclosure.
- The Reporter must **provide sufficient supporting evidence** to aid the Designated Person's initial assessment or Investigation.
- The Reporter is **not to act on their own in conducting any investigative activities**, nor do they have any right to participate in any Investigation other than as expressly requested by the Designated Person or the Investigators.

Investigation Participant Responsibilities

- An "**Investigative Participant**" is a person who is interviewed, asked to provide information, or otherwise participates in an Investigation. They have a duty to **fully cooperate** with the Designated Person or the Investigator.
- Investigation Participants will **not discuss or disclose** the Investigation, including the nature of evidence requested or provided, or their testimony, with anyone not connected to the Investigation, unless agreed upon in advance by the Investigator.

Investigation Subject Responsibilities

- An "**Investigation Subject**" is a person who is the focus of investigative fact-finding either by virtue of a Disclosure reported under this policy or evidence gathered during the Investigation. The decision to investigate is not an accusation; it is to be treated as a neutral fact-finding process.
- At the discretion of the Designated Person or the Investigator, the Investigation Subject **may be informed of the Disclosure** at the outset of an Investigation and may have opportunities for input during the Investigation.
- The Investigation Subject has a **duty to cooperate** with Designated Persons and Investigators to the extent that their cooperation will not compromise self-incrimination protections under governmental law.
- The Investigation Subject has a **right to consult with or retain their own advisor** or advisors, including legal representation, of their choice at their own cost. Such advisors may represent them with regard to the Investigation.
- The Investigative Subject has a **responsibility not to interfere with the Investigation** and to adhere to admonitions from Designated Persons and Investigators in this regard. Investigative Subjects not, directly or indirectly, withhold, destroy or tamper with evidence or influence, coach or intimidate witnesses.

Retaliation Prohibited

- Neither Daktronics, the Audit Committee nor any director, officer or employee of Daktronics will retaliate, directly or indirectly, against any Daktronics employee or any other persons who make a Disclosure in good faith (even if the Disclosure proves to be incorrect) or who otherwise assist Daktronics or any other person or group investigating a Disclosure, including any governmental, regulatory or law enforcement body.
- Examples of retaliation may include demotion, loss of employment, and intimidation. Any actual or perceived retaliation should be reported to the Designated Person or the Investigator.

- Investigation Participants are entitled to **protection from retaliation** for having participated in an Investigation.
- Protection against retaliation may not extend to any complicity in the matters that are the subject of the Disclosure or an ensuing Investigation.

Protected Disclosures

Nothing in this policy or any agreement between employees and other parties, on the one hand, and the Company, on the other:

- precludes, prohibits or restricts employees and other parties from (1) responding to any inquiry, or otherwise communicating with, any governmental or local administrative or regulatory agency or authority; (2) participating or cooperating in any investigation conducted by any governmental agency or authority; or (3) filing a charge of discrimination with the United States Equal Employment Opportunity Commission or any other governmental or local administrative agency or regulatory authority;
- prohibits, or is intended in any manner to prohibit, employees and other parties from (1) reporting a possible violation of applicable law or regulation to any governmental agency or entity including, but not limited to, the Department of Justice, the U.S. Securities and Exchange Commission (the "SEC"), the U.S. Congress, and any other governmental agency; or (2) making other disclosures that are protected under whistleblower provisions of federal law or regulation;
- is intended to limit the right of employees and other parties to receive an award (including, without limitation, a monetary reward) for information provided to the SEC; employees and other parties do not need the prior authorization of anyone at the Company to make any such reports or disclosures; and employees and other parties are not required to notify Daktronics that they have made such reports or disclosures;
- is intended to interfere with or restrain the immunity provided under 18 U.S.C. §1833(b); and employees and other parties cannot be held criminally or civilly liable under any federal or state trade secret law for the disclosure of a trade secret that is made (1) (a) in confidence to federal, state or local government officials, directly or indirectly, or to an attorney; and (b) solely for the purpose of reporting or investigating a suspected violation of law; (2) in a complaint or other document filed in a lawsuit or other proceeding, if filed under seal; or (3) in connection with a lawsuit alleging retaliation for reporting a suspected violation of law, if filed under seal and does not disclose the trade secret, except pursuant to a court order.

Policy Amendment & Interpretation

The Audit Committee is responsible for overseeing the receipt, retention and Investigation of and response to all Disclosures. As laws and regulations change and new circumstances arise, the Audit Committee may revise or update this policy accordingly. The Audit Committee has the right to **make** any **changes** to this policy at any time **without** any **notice**. 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. This policy is intended to comply with all applicable laws, and if any laws referred to in this policy or affecting this policy are adopted, amended or repealed after the date hereof, this policy shall be deemed to be amended to reflect the same.

Revision History

24 Jan 2007, 25 Feb 2010, 18 Feb 2011, 23 Feb 2012, 05 Mar 2015, 29 Feb 2016, 10 Apr 2023, 7 Mar 2024.