

## ANTERIX INC.

### POLICY FOR REPORTING VIOLATIONS AND COMPLAINTS

#### I. Policy Statement

One of our Company's most valuable assets is its integrity. Protecting this asset is the job of everyone in the Company. To that end, we have established a Code of Business Conduct to help our employees comply with the law and regulations applicable to our business and to maintain the highest standards of ethical conduct. This policy is meant to supplement our Code of Business Conduct by encouraging employees to report any suspected violations or concerns as to compliance with laws, regulations, our Code of Business Conduct or other Company policies, or any complaints or concerns regarding the Company's accounting, internal accounting controls, or auditing matters, or any concerns regarding any questionable accounting or auditing matters.

#### II. Obligation to Report Suspected or Actual Violations; Anonymous Reporting

##### A. Reporting Generally

It is every employee's obligation to report suspected or actual violations of laws, government rules and regulations, the Company's Code of Business Conduct or other Company policies. If an employee has reason to believe that there exists questionable or illicit conduct, including conduct related to the reporting of the Company's financial performance, the Company's accounting, internal accounting controls, or auditing matters, or any concerns regarding any questionable accounting or auditing matters, the employee should immediately report those facts to his/her supervisor or manager or by the procedures set forth below. As noted below, supervisors and managers are required to report to the Chief Financial Officer any time they receive a report of a concern about our compliance with laws, the Code of Business Conduct or other Company policy, any notice of any suspected wrong-doing by any Company employee, officer or director, any complaint or concern about the Company's accounting, internal accounting controls, or auditing matters, or any concerns regarding any questionable accounting or auditing matters.

##### B. Anonymous Reporting

Alternatively, if you wish to report any such matters **anonymously**, you may do so as follows:

- mail a description of the suspected violation or other complaint or concern to:

Anterix Inc.  
3 Garret Mountain Plaza  
Suite 401  
Woodland Park, NJ 07424  
Attention: Chief Financial Officer

**or**

Anterix Inc.  
3 Garret Mountain Plaza  
Suite 401  
Woodland Park, NJ 07424  
Attention: Chairman of the Audit Committee

**or**

Contacting the Company's outside legal counsel, Jeff Thacker,  
Gunderson Dettmer at (858) 436-8064.

### III. Treatment and Retention of Complaints and Reports

Each supervisor and manager shall report any suspected violation, concern or complaint reported to such person by employees or other sources to the Chief Financial Officer to assure proper treatment and retention of complaints, concerns or notices of potential violations. In addition, employees should take note that persons outside the Company may report complaints or concerns about suspected violations, or concerns regarding internal accounting controls, accounting or auditing matters. These concerns and complaints should be reported immediately on receipt to the Chief Financial Officer.

Supervisors and managers as well as the Chief Financial Officer shall promptly consider the information, reports or notices received by them under this policy or otherwise. Each person shall take appropriate action, including investigation as appropriate, in accordance with applicable laws, governmental rules and regulations, the Company's Code of Business Conduct and otherwise consistent with good business practice.

Upon receipt by Chief Financial Officer, all notices or reports of suspected violations, complaints or concerns received pursuant to this policy shall be recorded in a log, indicating the description of the matter reported, the date of the report and the disposition thereof, and the log shall be retained for five years. This log shall be maintained by the Chief Financial Officer.

### IV. Statement of Non-Retaliation

It is a federal crime for anyone to retaliate intentionally against any person who provides truthful information to a law enforcement official concerning a possible

violation of any federal law. Moreover, the Company ***will not permit*** any form of intimidation, discrimination, retaliation or harassment by any officer, employee, contractor, subcontractor or agent of the Company against any employee because of any lawful act done by that employee to:

- provide information or assist in an investigation regarding any conduct which the employee reasonably believes constitutes a violation of laws, rules, regulations, the Company's Code of Business Conduct, or any Company policies; or
- file, testify, participate in, or otherwise assist in a proceeding relating to a violation of any law, rule or regulation.

***Any such action is a violation of Company policy and should be reported immediately under this policy. Persons who discriminate, retaliate or harass may be subject to civil, criminal and administrative penalties, as well as disciplinary action, up to and including termination of employment.***

V. Statement of Confidentiality

The Company will, to the extent reasonably possible, keep confidential both the information and concerns reported under this policy, and its discussions and actions in response to these reports and concerns. In the course of its investigation, however, the Company may find it necessary to share information with others on a "need to know" basis.

Approved: June 9, 2014

Revised: June 20, 2018