**AMENDED AND RESTATED**
**MERCURY SYSTEMS, INC.**
**AUDIT COMMITTEE CHARTER**

## PURPOSE

The purpose of the Audit Committee (the "Committee") is to assist the Board of Directors (the "Board") of Mercury Systems, Inc. (the "Company") in its oversight of: (i) the accounting and financial reporting processes of the Company and the audits of the financial statements and internal control over financial reporting of the Company, (ii) the integrity of the Company's financial statements, (iii) the Company's compliance with applicable legal and regulatory requirements, (iv) the independent auditor's qualifications and independence, (v) the performance of the Company's internal audit function and independent auditor, (vi) the Company's risk assessment and risk management policies related to accounting, internal control, financial, and tax risk exposures, and (vii) the Company's financial and accounting compliance and complaint procedures.

In discharging its oversight role, the Committee is empowered to investigate any matter brought to its attention with full access to all books, records, facilities, and personnel of the Company and the power to retain outside counsel, auditors, or other experts for this purpose. As the Committee deems appropriate, it may retain independent counsel, accounting and other professionals to assist the Committee without seeking Board approval with respect to the selection, fees or terms of engagement of any such advisors.

The Company must provide appropriate funding, as determined by the Committee, for payment of compensation to the independent auditor engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services, for payment of compensation to any advisors employed by the Committee and for payment of ordinary administrative expenses of the Committee that are necessary or appropriate as determined by the Committee in carrying out its duties.

## MEETINGS

The Committee will meet at least quarterly, or more frequently as the Committee, in its discretion, deems it desirable to do so. A majority of the members of the Committee shall constitute a quorum for the transaction of business, and the act of a majority of the members present at a meeting at which a quorum is present shall be the act of the Committee. Written minutes of the Committee's meetings shall be maintained and filed with the minutes of the meetings of the Board. The Committee will meet separately with the Chief Financial Officer of the Company at such times as are appropriate to review the financial affairs of the Company. The Committee will meet separately with the independent auditor of the Company and the head of internal audit, at such times as it deems appropriate.

## MEMBERSHIP

The Committee shall be comprised of not less than three members of the Board. The members of the Committee shall meet the independence requirements of applicable statutes and regulations, including the requirements of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and the Nasdaq Stock Market ("Nasdaq"), as well as any other regulations applicable to the Company from time to time.

However, in exceptional and limited circumstances, one director who does not meet the Nasdaq definition of independence, but who meets the criteria set forth in Section 10A(m)(3) under the Exchange Act, as amended, and the rules thereunder, and who is not a current officer or employee or a family member of such individual, may serve for no more than two years on the Committee if the Board determines that such individual's membership is in the best interests of the Company and its shareholders, provided that the Board discloses in the next annual proxy statement subsequent to such determination the nature of the relationship and the reasons for the determination, and such individual may not chair the Committee.

If a member of the Committee ceases to satisfy the applicable independence requirements for reasons outside such member's reasonable control, such member's continued service on the Committee will be permitted until the earlier of the next annual meeting of the Company's shareholders or one year from the occurrence of the event that caused the failure to qualify as independent, subject to required notification to Nasdaq. If the Company is not already relying on the foregoing provision with respect to another member, and the Committee fails to satisfy the composition requirements set forth above due to a single vacancy on the Committee, the Company will have until the earlier of the next annual meeting of the Company's shareholders or one year from the occurrence of the event that caused such failure to regain compliance, subject to required notification to Nasdaq.

Members of the Committee shall serve on no more than three audit committees of publicly-traded companies, including this Committee, unless the Board determines that a director's service on more than three audit committees simultaneously does not impair his or her ability to serve effectively.

Each Committee member, in the business judgment of the Board, shall be financially literate (which shall mean the ability to read and understand financial statements, including the Company's balance sheet, income statement and cash flow statement), or shall become financially literate within a reasonable period of time after appointment. At least one Committee member, in the business judgment of the Board, shall have accounting or related financial management expertise, and shall be an "audit committee financial expert" in accordance with Regulation S-K and such other regulations as may be applicable to the Company from time to time. For these purposes, a member may be considered to have "accounting or related financial management expertise" if he or she has past employment experience in finance or accounting, requisite professional certification in accounting, or some comparable experience or background that results in the member's financial sophistication, or otherwise meets the definition of an "audit committee financial expert" within the meaning of Regulation S-K.

## KEY RESPONSIBILITIES

The Committee's job is one of oversight and it recognizes that the Company's management is responsible for preparing the Company's financial statements and that the independent auditor is responsible for auditing those financial statements, each in accordance with U.S. generally accepted accounting principles and other applicable laws, rules and regulations (including the Exchange Act and the listing standards of Nasdaq). Additionally, the Committee recognizes that financial management, as well as the independent auditor, have more time, knowledge, and detailed information on the Company than do Committee members; consequently, in carrying out its

oversight responsibilities, the Committee is not providing any expert or special assurance as to the Company's financial statements or any professional certification as to the independent auditor's work. In addition, it is not the duty of the Committee to conduct investigations or to assure compliance with laws and regulations or the Company's Code of Business Conduct and Ethics.

The following functions shall be the common recurring activities of the Committee in carrying out its oversight function. These functions are set forth as a guide with the understanding that the Committee may diverge from this guide as appropriate given the circumstances.

1. The Committee shall review with management and the independent auditor the audited financial statements to be included in the Company's Annual Report on Form 10-K (or the Annual Report to Shareholders if distributed prior to the filing of Form 10-K) and quarterly financial statements, and review and consider with the independent auditor the matters required to be discussed by the applicable requirements of the Public Company Accounting Oversight Board ("PCAOB"), as disclosed by the independent auditor to the Committee, to assist the Committee in fulfilling its oversight responsibilities.

2. As a whole, or through the Committee chair, the Committee shall periodically review with the independent auditor the matters (if any) appropriate or required to be discussed under applicable accounting and auditing professional standards adopted by the PCAOB. These discussions shall include (i) the independent auditor's judgments about the quality, appropriateness, and acceptability of the Company's accounting principles and financial disclosure practices, as applied in its financial reporting, and (ii) the completeness and accuracy of the Company's financial statements.

3. The Committee shall discuss with management and the independent auditor, as appropriate, prior to their release to the public, the Company's quarterly and annual earnings press releases, including the use of non-GAAP financial measures.

4. The Committee shall receive from time to time the independent auditor reports concerning:

    a. all critical accounting policies and practices to be used;
    b. all alternative treatments of financial information within generally accepted accounting principles that have been discussed with management of the Company, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor; and
    c. other material written communications between the independent auditor and the management of the Company, such as any management letter or schedule of unadjusted differences.

5. The Committee shall discuss with management and the independent auditor:

    a. the accounting policies of the Company which may be viewed as critical; the nature and extent of any significant changes in accounting principles or the applications thereof; significant judgment areas; significant risks and exposures and the steps management has taken to minimize such risks to the Company; and the quality and adequacy of the Company's internal controls, accounting policies, and estimates;
    b. the terms and effects of any transactions with parties related to the Company which are

significant in size or which involve terms or other aspects which differ from those which would likely be negotiated with an unaffiliated third party and which are material to an understanding of the Company's financial statements; and

c. the nature of any off-balance-sheet structures, including financial arrangements, and their potential impact on the Company and its financial statements.

6. The Committee shall:

   a. request that the independent auditor provide the Committee with the written disclosures and the letter required by PCAOB Rule 3526 ("Rule 3526");
   *(Note: References to rules of the PCAOB shall be deemed to refer to such rules and to any substantially equivalent rules adopted to replace such rules, in each case as subsequently amended, modified, or supplemented.)*
   b. require that the independent auditor submit to the Committee at least annually a formal written statement describing all relationships between the independent auditor or any of its affiliates and the Company or persons in financial reporting oversight roles at the Company that might reasonably be thought to bear on the independence of the independent auditor;
   c. discuss with the independent auditor the potential effects of any disclosed relationships or services on the objectivity and independence of the independent auditor;
   d. require that the independent auditor provide to the Committee written affirmation that the independent auditor is, as of the date of the affirmation, independent in compliance with PCAOB Rule 3520;
   e. based on the aforementioned disclosures, statements, discussions, and affirmations in (a) through (d) above, take or recommend that the Board take appropriate action in response to the independent auditor's report to satisfy itself of the independent auditor's independence. In addition, before approving the initial engagement of any independent auditor, the Committee shall receive, review and discuss with the audit firm all information required by, and otherwise take all actions necessary for compliance with the requirements of, Rule 3526.
   f. preapprove all audit and non-audit services provided to the Company by the independent auditor, subject to the de minimis exception for non-audit services set forth in Section 10A(i)(1)(B) of the Exchange Act that are approved by the Committee prior to the completion of the audit. The Committee may delegate to one or more of its members the authority to grant such preapprovals. The Committee chair may grant preapprovals between Committee meetings in an amount not to exceed $100,000 per matter. Preapprovals granted by the Committee chair or any such delegate shall be presented to the full Committee at its next scheduled meeting; and
   g. establish procedures for:
      i. the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters; and
      ii. the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.
   h. discuss with management the Company's risk assessment and risk management procedures related to accounting, internal control, financial, and tax risk exposures and steps taken by management to monitor and mitigate such exposures.

7. The Committee shall be directly responsible for the appointment, compensation, retention and oversight of the work of the independent auditor (including resolution of disagreements

between management and the independent auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or related work or performing other audit, review or attestation services for the Company. The independent auditor shall report directly to the Committee.

8. The Committee will review the qualifications, independence, performance and fees of the independent auditor on an annual basis.

9. The Committee will, at least annually, obtain and review a report by the independent auditor describing the independent auditor's internal quality-control procedures, material issues raised by the most recent internal quality control review or peer review, or by any inquiry or investigation by governmental or professional authorities within the preceding five years with respect to independent audits carried out by the independent auditor, and any steps taken to deal with such issues.

10. The Committee will prepare the report required by the rules of the Securities and Exchange Commission ("SEC") to be included in the Company's annual proxy statement.

11. The Committee will, based on the criteria set forth in Item 407(d)(3)(i) of Regulation S-K (or any successor provision) and, if so determined by the Committee, recommend to the Board of Directors that the audited financial statements for each fiscal year be included in the Company's Annual Report on Form 10-K in respect to such fiscal year.

12. The Committee will oversee the Company's internal audit function, reviewing its internal audit plan and assessing its performance as determined by the Committee and applicable regulations.

13. The Committee will review its summaries of significant findings in the reports of the internal audit function as well as the resolution or remediation of such findings, as applicable.

14. The Committee will oversee compliance with the requirements of the SEC for disclosure of the independent auditor's services and Committee member qualifications and activities.

15. The Committee will review and discuss, in conjunction with legal counsel, such other legal matters as may be appropriate in connection with the Committee's functions hereunder.

16. The Committee shall conduct an appropriate review of all related party transactions for potential conflict of interest situations on an ongoing basis and the approval of the Committee shall be required for all related party transactions. The term related party transaction shall have the meaning ascribed to it for purposes of Rule 5630 of Nasdaq (or any successor rule).

17. The Committee shall review with management and the independent auditor any correspondence with regulators or governmental agencies and any employee complaints regarding the Company's financial statements or accounting policies.

18. The Committee shall annually review and reassess the adequacy of the Committee's charter,

structure and process, and recommend any proposed changes to the Board for approval.

19. The Committee will perform such other functions as may be required by law, the Company's Articles of Organization, its By-laws or as the Board of Directors deems necessary or appropriate.

## DELEGATION OF AUTHORITY

The Committee may form and delegate authority to one or more subcommittees as it deems appropriate in its sole discretion. In addition, the Committee may delegate to one or more designated members of the Committee the authority to pre-approve audit and permissible non-audit services, provided such pre-approval decision is presented to the full Committee at its scheduled meetings. The Committee may revoke its delegation of authority at any time.

Revised by the Board of Directors: October 28, 2026.