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gaap:SubsequentEventMember2024-11-012024-11-01Index UNITED STATES SECURITIES AND EXCHANGE COMMISSIONWashington, D.C. 20549FORM10-Q(Mark One)â˜’Quarterly Report Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934For the quarterly period ended OctoberÂ 31, 2024 â˜Transition Report Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934Commission File Number:Â 0-7928(Exact name of registrant as specified in its charter)DelawareÂ 11-2139466(State or other jurisdiction of incorporation /organization)Â (I.R.S. Employer Identification Number)305 N 54th Street,Chandler, ArizonaÂ 85226(Address of principal executive offices)Â (Zip Code)(480)333-2200(Registrant's telephone number, including area code)Securities registered pursuant to Section 12(b) of the Act:Title of each classÂ Trading Symbol(s)Name of each exchange on which registeredCommon Stock, par value $0.10 per shareÂ CMTLNasdaq Stock Market LLCIndicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. â˜’ Yes â˜ NoIndicate by check mark whether the registrant has submitted electronically every Interactive Data file required to be submitted pursuant to Rule 405 of Regulation S-T (Â§ 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). â˜’ Yes â˜ NoIndicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.Large accelerated filerâ˜Accelerated filerâ˜’Emerging growth companyâ˜Non-accelerated filerâ˜Smaller reporting companyâ˜If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. â˜If securities are registered pursuant to Section 12(b) of the Act, indicate by check mark whether the financial statements of the registrant included in the filing reflect the correction of an error to previously issued financial statements. â˜Indicate by check mark whether any of those error corrections are restatements that required a recovery analysis of incentive-based compensation received by any of the registrant's executive officers during the relevant recovery period pursuant to Â§â€‰240.10D-1(b). â˜Indicate by check mark whether registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). â˜ YesÂ Â â˜’ NoAs of JanuaryÂ 9, 2025, the number of outstanding shares of Common Stock, par value $0.10 per share, of the registrant was 29,170,883 shares.IndexCOMTECH TELECOMMUNICATIONS CORP.INDEXPagePART I. FINANCIAL INFORMATIONItem 1.Condensed Consolidated Financial Statements2Condensed Consolidated Balance Sheets - October 31, 2024 and July 31, 2024 (Unaudited)2Condensed Consolidated Statements of Operations - Three Months Ended October 31 2024 and 2023 (Unaudited)3Condensed Consolidated Statements of Convertible Preferred Stock and Stockholders' Equity - Three Months Ended October 31, 2024 and 2023 (Unaudited)4Condensed Consolidated Statements of Cash Flows - Three Months Ended October 31, 2024 and 2023 (Unaudited)5Notes to Condensed Consolidated Financial Statements (Unaudited)7Item 2.Management's Discussion and Analysis of Financial Condition and Results of Operations42Item 3.Quantitative and Qualitative Disclosures About Market Risk62Item 4.Controls and Procedures62PART II. OTHER INFORMATIONItem 1.Legal Proceedings64Item 1A.Risk Factors64Item 2.Unregistered Sales of Equity Securities and Use of Proceeds67Item 4.Mine Safety Disclosures67Item 5.Other Information68Item 6.Exhibits69Signature Page711IndexPART I - FINANCIAL INFORMATIONItem 1. Condensed Consolidated Financial StatementsCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESCONDENSED CONSOLIDATED BALANCE SHEETS(Unaudited)AssetsOctober 31, 2024July 31, 2024Current assets:Cash and cash equivalents$29,644,000Â 32,433,000Â Accounts receivable, net180,864,000Â 195,595,000Â Inventories, net81,804,000Â 93,136,000Â Prepaid expenses and other current assets14,244,000Â 15,387,000Â Total current assets306,556,000Â 336,551,000Â Property, plant and equipment, net46,433,000Â 47,328,000Â Operating lease right-of-use assets, net29,873,000Â 31,590,000Â Goodwill204,625,000Â 284,180,000Â Intangibles with finite lives, net188,235,000Â 194,828,000Â Deferred financing costs, net1,936,000Â 3,251,000Â Other assets, net15,545,000Â 14,706,000Â Total assets$793,203,000Â 912,434,000Â Liabilities, Convertible Preferred Stock and Stockholdersâ€™ EquityÂ Â Current liabilities:Â Â Accounts payable$43,514,000Â 42,477,000Â Accrued expenses and other current liabilities56,384,000Â 62,245,000Â Current portion of credit facility, net182,380,000Â 4,050,000Â Current portion of subordinated credit facility, net23,735,000Â â€”Â Operating lease liabilities, current7,645,000Â 7,869,000Â Contract liabilities69,104,000Â 65,834,000Â Interest payable551,000Â 1,072,000Â Total current liabilities383,313,000Â 183,547,000Â Non-current portion of credit facility, netâ€”Â 173,527,000Â Operating lease liabilities, non-current28,726,000Â 30,258,000Â Income taxes payable, non-current2,495,000Â 2,231,000Â Deferred tax liability, net6,106,000Â 6,193,000Â Long-term contract liabilities21,983,000Â 21,035,000Â Other liabilities51,516,000Â 9,314,000Â Total liabilities494,139,000Â 426,105,000Â Commitments and contingencies (See Note 20)Convertible preferred stock, par value $0.10 per share; authorized and issued 175,264 shares at OctoberÂ 31, 2024 (redemption value of $187,814,000 which includes accrued dividends of $655,000) and authorized and issued 171,827 shares at JulyÂ 31, 2024 (redemption value of $180,076,000, which includes accrued dividends of $1,341,000)148,700,000Â 180,076,000Â Stockholders' equity:Â Â Preferred stock, par value $0.10 per share; authorized and unissued 1,824,736 and 1,828,173 shares at OctoberÂ 31, 2024 and JulyÂ 31, 2024, respectivelyâ€”Â â€”Â Common stock, par value $0.10 per share; authorized 100,000,000 shares; issued 43,927,127 and 43,766,109 shares at OctoberÂ 31, 2024 and JulyÂ 31, 2024, respectively4,393,000Â 4,377,000Â Additional paid-in capital587,820,000Â 640,145,000Â Retained earningsâ€”Â 103,580,000Â 592,213,000Â 748,102,000Â Less:Â Â Treasury stock, at cost (15,033,317 shares at OctoberÂ 31, 2024 and JulyÂ 31, 2024)(441,849,000)(441,849,000)Total stockholdersâ€™ equity150,364,000Â 306,253,000Â Total liabilities, convertible preferred stock and stockholdersâ€™ equity$793,203,000Â 912,434,000Â See accompanying notes to condensed consolidated financial statements.2IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESCONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS(Unaudited) Three months ended October 31,Â 20242023Net sales$115,800,000Â 151,911,000Â Cost of sales101,284,000Â 104,029,000Â Gross profit14,516,000Â 47,882,000Â Expenses:Â Â Selling, general and administrative51,644,000Â 32,695,000Â Research and development3,713,000Â 7,812,000Â Amortization of intangibles6,593,000Â 5,289,000Â Impairment of long-lived assets, including goodwill79,555,000Â â€”Â Proxy solicitation costs1,583,000Â â€”Â CEO transition costs598,000Â â€”Â Â Â 143,686,000Â 45,796,000Â Operating (loss) income(129,170,000)2,086,000Â Other expenses (income):Â Â Interest expense9,532,000Â 4,932,000Â Interest (income) and other635,000Â (65,000)Write-off of deferred financing costs1,412,000Â â€”Â Change in fair value of warrants and derivatives5,524,000Â â€”Â Loss before provision for (benefit from) income taxes(146,273,000)(2,781,000)Provision for (benefit from) income taxes2,134,000Â (1,344,000)Net loss$(148,407,000)(1,437,000)Gain on extinguishment of convertible preferred stock51,179,000Â â€”Â Adjustments to reflect redemption value of convertible preferred stock:Â Â Â Â Â Â Â Â Dividend on convertible preferred stock(58,634,000)(1,823,000)Net loss attributable to common stockholders$(155,862,000)(3,260,000)Net loss per common share (See Note 6):Â Â Basic$(5.29)(0.11)Diluted$(5.29)(0.11)Weighted average number of common shares outstanding â€“ basic29,446,000Â 28,745,000Â Weighted average number of common and common equivalent shares outstanding â€“ diluted29,446,000Â 28,745,000Â Â See accompanying notes to condensed consolidated financial statements.3IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESCONDENSED CONSOLIDATED STATEMENTS OF CONVERTIBLE PREFERRED STOCK AND STOCKHOLDERS' EQUITY(Unaudited)Three months ended October 31, 2024 and 2023Convertible Preferred StockCommon StockAdditionalPaid-in CapitalRetained EarningsTreasury StockStockholders'EquitySharesAmountSharesAmountSharesAmountBalance as of July 31, 2023100,000Â $112,211,000Â 43,096,271Â $4,310,000Â $636,925,000Â $238,913,000Â 15,033,317Â $(441,849,000)438,299,000Â Equity-classified stock award compensationâ€”Â â€”Â â€”Â â€”Â 2,645,000Â â€”Â â€”Â â€”Â 2,645,000Â Issuance of employee stock purchase plan sharesâ€”Â â€”Â 12,799Â 1,000Â 93,000Â â€”Â â€”Â â€”Â 94,000Â Issuance of restricted stock, net of forfeitureâ€”Â â€”Â 13,904Â 2,000Â (2,000)â€”Â â€”Â â€”Â Net settlement of stock-based awardsâ€”Â â€”Â 145,808Â 14,000Â (1,009,000)â€”Â â€”Â â€”Â (995,000)Adjustment to reflect redemption value of convertible preferred stock (including accrued dividends)â€”Â 1,823,000Â â€”Â â€”Â â€”Â (1,823,000)â€”Â â€”Â (1,823,000)Reversal of dividend equivalentsâ€”Â â€”Â â€”Â â€”Â 23,000Â â€”Â â€”Â 23,000Â Net lossâ€”Â â€”Â â€”Â â€”Â (1,437,000)â€”Â â€”Â (1,437,000)Balance as of October 31, 2023100,000Â $114,034,000Â 43,268,782Â $4,327,000Â $638,652,000Â $235,676,000Â 15,033,317Â $(441,849,000)$436,806,000Â Balance as of July 31, 2024171,827Â $180,076,000Â 43,766,109Â $4,377,000Â $640,145,000Â $103,580,000Â 15,033,317Â $(441,849,000)$306,253,000Â Equity-classified stock award compensationâ€”Â â€”Â â€”Â â€”Â 155,000Â â€”Â â€”Â â€”Â 155,000Â Issuance of employee stock purchase plan sharesâ€”Â â€”Â 14,475Â 1,000Â 37,000Â â€”Â â€”Â â€”Â 38,000Â Issuance of restricted stock, net of forfeitureâ€”Â â€”Â 26,234Â 3,000Â (3,000)â€”Â â€”Â â€”Â Net settlement of stock-based awardsâ€”Â â€”Â 120,309Â 12,000Â (259,000)â€”Â â€”Â â€”Â (247,000)Extinguishment of convertible preferred stock(171,827) (183,489,000)â€”Â â€”Â â€”Â 51,179,000Â â€”Â â€”Â 51,179,000Â Issuance of convertible preferred stock (at fair value), excluding embedded derivatives reported in Other liabilities 175,264Â 93,479,000Â â€”Â â€”Â â€”Â â€”Â â€”Â â€”Â Adjustment to reflect redemption value of convertible preferred stock (including accrued dividends)â€”Â 58,634,000Â â€”Â â€”Â (52,255,000)(6,379,000)â€”Â â€”Â (58,634,000)Reversal of dividend equivalents â€”Â â€”Â â€”Â â€”Â 27,000Â â€”Â â€”Â 27,000Â Net

lossâ€”Â â€”Â â€”Â â€”Â (148,407,000)â€”Â â€”Â (148,407,000)Balance as of October 31, 2024175,264Â $148,700,000Â 43,927,127Â $4,393,000Â $587,820,000Â $â€”Â 15,033,317Â $(441,849,000)$150,364,000Â See accompanying notes to condensed consolidated financial statements.4IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESCONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS(Unaudited)Three months ended October 31,Â 20242023Cash flows from operating activities:Â Â Net loss$(148,407,000)(1,437,000)Adjustments to reconcile net loss to net cash used in operating activities:Depreciation and amortization of property, plant and equipment2,895,000Â 3,022,000Â Amortization of intangible assets with finite lives6,593,000Â 5,289,000Â Amortization of stock-based compensation155,000Â 2,645,000Â Amortization of cost to fulfill assets261,000Â 240,000Â Paid-in-kind interest under term loan2,082,000Â â€”Â Accretion of interest on subordinated credit facility248,000Â â€”Â Amortization of deferred financing costs973,000Â 594,000Â Write-off of deferred financing costs1,412,000Â â€”Â Change in fair value of warrants and derivatives5,524,000Â â€”Â Changes in other liabilitiesâ€”Â (1,033,000)Loss on disposal of property, plant and equipmentâ€”Â 6,000Â Provision for allowance for doubtful accounts and contract assets17,443,000Â 143,000Â Provision for excess and obsolete inventory12,546,000Â 78,000Â Deferred income tax (benefit) expense(166,000)1,114,000Â Impairment of long-lived assets, including goodwill79,555,000Â â€”Â Changes in assets and liabilities, net of effects of divestiture:Â Â Accounts receivable(2,712,000) (26,269,000)Inventories(1,214,000)2,656,000Â Prepaid expenses and other current assets(995,000)997,000Â Other assets(1,096,000)2,802,000Â Accounts payable1,710,000Â 5,100,000Â Accrued expenses and other current liabilities(4,887,000)(6,538,000)Contract liabilities4,218,000Â (685,000)Other liabilities, non-current105,000Â 145,000Â Interest payable(521,000)58,000Â Income taxes payable2,472,000Â (3,472,000)Net cash used in operating activities(21,806,000)(14,545,000)Cash flows from investing activities:Â Â Purchases of property, plant and equipment(2,415,000)(3,216,000)Net cash used in investing activities(2,415,000)(3,216,000)Cash flows from financing activities:Â Â Proceeds from subordinated credit facility25,000,000Â â€”Â Net borrowings under revolving loanâ€”Â 19,600,000Â Repayment of term loanâ€”Â (625,000)Proceeds from issuance of employee stock purchase plan shares38,000Â 94,000Â Payment of deferred financing costs(2,757,000)(308,000)Remittance of employeesâ€™ statutory tax withholding for stock awards(666,000)(1,682,000)Payment of shelf registration costs(94,000)â€”Â Payment of convertible preferred stock issuance costs(50,000)â€”Â Cash dividends paid on common stock(39,000) (111,000)Net cash provided by financing activities21,432,000Â 16,968,000Â Net decrease in cash and cash equivalents, including cash classified within assets of disposal groupÂ Â Â held for sale(2,789,000)(793,000)Less: net increase in cash classified within assets of disposal group held for saleâ€”Â (52,000)Net decrease in cash and cash equivalents(2,789,000)(845,000)Cash and cash equivalents at beginning of period32,433,000Â 18,961,000Â Cash and cash equivalents at end of period$29,644,000Â 18,116,000Â See accompanying notes to condensed consolidated financial statements.Â (Continued)5IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESCONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (Continued) (Unaudited)Three months ended October 31,20242023Supplemental cash flow disclosures:Cash paid during the period for:Interest$6,728,000Â 4,278,000Â Income taxes, net$37,000Â 1,019,000Â Non-cash investing and financing activities:Adjustment to reflect redemption value of convertible preferred stock $58,634,000Â 1,823,000Â Term loan amendment fee paid-in-kind$3,250,000Â â€”Â Accrued additions to property, plant and equipment$530,000Â 1,154,000Â Accrued deferred financing costs$418,000Â 444,000Â Accrued shelf registration costs$76,000Â â€”Â Unpaid convertible preferred stock issuance costs$26,000Â â€”Â Issuance of restricted stock$3,000Â â€”Â Accrued remittance of employees' statutory tax withholdings $â€”Â 526,000Â Cash dividends declared on common stock but unpaid, including (reversal) accrual of dividend equivalents$(27,000)(23,000) See accompanying notes to condensed consolidated financial statements.6IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESNOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS(Unaudited)(1) Â Â Â Â GeneralThe accompanying Condensed Consolidated Financial Statements of Comtech Telecommunications Corp. and its subsidiaries ("Comtech," "we," "us," or "our") as of and for the three months ended October 31, 2024 and 2023 are unaudited. In the opinion of management, the information furnished reflects all material adjustments (which include normal recurring adjustments) necessary for a fair presentation of the results for the unaudited interim periods. Our results of operations for such periods are not necessarily indicative of the results of operations to be expected for the full fiscal year.The preparation of our Condensed Consolidated Financial Statements in conformity with accounting principles generally accepted in the United States of America requires us to make estimates and assumptions that affect the reported amount of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the Condensed Consolidated Financial Statements, and the reported amounts of net sales and expenses during the reported period. Actual results may differ from those estimates.Our Condensed Consolidated Financial Statements should be read in conjunction with our audited consolidated financial statements, filed with the Securities and Exchange Commission ("SEC"), for the fiscal year ended JulyÂ 31, 2024 and the notes thereto contained in our Annual Report on Form 10-K, and all of our other filings with the SEC.Liquidity and Going Concern Pursuant to the requirements of ASC Topic 205-40, "Disclosure of Uncertainties About an Entityâ€™s Ability to Continue as a Going Concern," we are required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about our ability to continue as a going concern. This evaluation does not take into consideration the potential mitigating effect of our plans that have not been fully implemented or are not within our control as of the date the unaudited Condensed Consolidated Financial Statements are issued. When substantial doubt exists, we are required to evaluate whether the mitigating effect of our plans sufficiently alleviates substantial doubt about our ability to continue as a going concern. The mitigating effect of our plans, however, is only considered if both (i) it is probable that the plans will be effectively implemented within one year after the date that the unaudited Condensed Consolidated Financial Statements are issued, and (ii) it is probable that the plans, when implemented, will mitigate the relevant conditions or events that raise substantial doubt about our ability to continue as a going concern within one year after the date that the unaudited Condensed Consolidated Financial Statements are issued.As of the date these financial statements were issued (the "issuance date"), we evaluated whether the following conditions or events, considered in the aggregate, raise substantial doubt about our ability to continue as a going concern over the next twelve months beyond the issuance date.Over the past three fiscal years, we incurred operating losses of $79,890,000, $14,660,000 and $33,752,000 in fiscal 2024, 2023 and 2022, respectively. More recently, we recognized an operating loss of $129,170,000 in the three months ended October 31, 2024. In addition, over the past three fiscal years, net cash used in operating activities was $54,495,000 and $4,433,000 in fiscal 2024 and 2023, respectively, and net cash provided by operating activities was $1,997,000 in fiscal 2022. More recently, net cash used in operating activities was $21,806,000 in the three months ended October 31, 2024. Our ability to meet future anticipated liquidity needs over the next year beyond the issuance date will largely depend on our ability to generate positive cash inflows from operations, maximize our borrowing capacity under our Credit Facility, as discussed further below, and/or secure other sources of outside capital. While we believe we will be able to generate sufficient positive cash inflows, maximize our borrowing capacity and secure outside capital, there can be no assurance our plans will be successfully implemented and, as such, we may be unable to continue as a going concern over the next year beyond the issuance date.7IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESNOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS(Unaudited)As discussed further in Note (10) â€“ Credit Facility, on June 17, 2024, we entered into a $222,000,000 credit facility with a new syndicate of lenders, which replaced our prior credit facility. As further discussed below, we subsequently amended the credit facility on October 17, 2024 (the "Credit Facility"). The Credit Facility consists of a committed $162,000,000 term loan (â€œTerm Loanâ€) and $60,000,000 revolving loan (â€œRevolver Loanâ€). At OctoberÂ 31, 2024 and JanuaryÂ 10, 2025 (the date closest to the issuance date), total outstanding borrowings under the Credit Facility were $199,495,000. At both OctoberÂ 31, 2024 and JanuaryÂ 10, 2025, $32,500,000 was drawn on the Revolver Loan. As of the issuance date, our available sources of liquidity approximate $28,500,000, consisting solely of qualified cash and cash equivalents. That is, our available sources of liquidity do not include the remaining portion of the committed Revolver Loan due to the revolving lender's and Agent's consent right, discussed below, to any borrowings that exceed $32,500,000.The Credit Facility, among other things, requires compliance with new restrictive and financial covenants, including: a maximum Net Leverage Ratio of 3.25x commencing with the fiscal quarter ending January 31, 2025; a minimum Fixed Charge Coverage Ratio of 1.20x commencing with the four fiscal quarter period ending January 31, 2025; a minimum Average Liquidity requirement at each quarter end of $20,000,000; and a minimum EBITDA of $35,000,000 for the four fiscal quarter period ending October 31, 2025. Such ratios and minimum EBITDA adjust under the Credit Facility in future periods. Over the next twelve months beyond the issuance date, commencing with our fiscal quarter ending January 31, 2025, we believe that we will not be able to comply with one or more of these covenants.The Credit Facility was amended on October 17, 2024 to waive certain defaults or events of default, including in connection with our Net Leverage Ratio and Fixed Charge Coverage Ratio covenants as of July 31, 2024. The amendment also, among other things: (i) increased the interest rate margins applicable to the loans; (ii) modified certain financial and collateral reporting requirements; (iii) provided a consent right to the revolving lender and Agent with respect to $27,500,000 of Revolver Loan borrowings above $32,500,000; (iv) permitted the incurrence of $25,000,000 of senior unsecured subordinated debt (as described below); (v) amended the maturity date to the earlier of (x) July 31, 2028 or (y) 90 days prior to the earliest date that the debt under the Subordinated Credit Agreement (as defined below) becomes due and payable; and (vi) suspended certain financial covenant testing through the end of our fiscal quarter ending January 31, 2025.In addition, we entered into a Subordinated Credit Agreement with the existing holders of our Convertible Preferred Stock (the â€œSubordinated Credit Agreementâ€) on October 17, 2024, which provides a subordinated unsecured term loan facility in the aggregate principal amount of $25,000,000 (the â€œSubordinated Credit Facilityâ€). The proceeds of the Subordinated Credit Facility: (i) cured our default on certain financial covenants under the Credit Facility, as discussed above; (ii) provided additional liquidity to us; and (iii) funded our general working capital needs.Our ability to meet our current obligations as they become due may be impacted by our ability to remain compliant with the financial covenants required by the Credit Facility, or to obtain future waivers or amendments from the lenders in the event compliance is not maintained. While we believe we will be able to secure such waivers or amendments, as needed, there can be no assurance such waivers or amendments will be secured or on terms that are acceptable to us. If we are unable to secure waivers or amendments, the lenders may declare an event of default, which would cause an immediate acceleration and repayment of all outstanding principal, interest and fees due under our Credit Facility. Absent our ability to repay the forgoing amounts upon the declaration of an event of default, the lenders may exercise their rights and remedies under the Credit Facility, which may include, among others, a seizure of substantially all of our assets and/or the liquidation of our operations. If an event of default occurs that allows the lenders to exercise these rights and remedies over the next year beyond the issuance date, we will be unable to continue as a going concern.8IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESNOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS(Unaudited)As of the issuance date, our plans to address our ability to continue as a going concern include, among other things:â€¢executing a strategy to transform Comtech (ongoing and future actions supporting our transformation strategy include: an exploration of strategic alternatives for our various businesses and product lines; the pursuit of further portfolio-shaping opportunities to enhance profitability, efficiency and focus; and the implementation of additional operational initiatives to both achieve profitable results from operations as well as to align our go-forward cost structure with our future state business), as discussed further in Note (21) â€“ Cost Reduction and Restructuring Related Activities;â€¢pursuing initiatives to reduce investments in working capital, namely accounts receivable and inventory;â€¢improving process disciplines to attain and maintain profitable operations by entering into more favorable sales or service contracts;â€¢reevaluating our business plans to identify opportunities (e.g., within each of our segments) to focus future investment on our most strategic, high-margin revenue opportunities;â€¢reevaluating our business plans to identify opportunities to further reduce capital expenditures;â€¢seeking opportunities to improve liquidity through any combination of debt and/or equity financing (including possibly restructuring our Credit Facility, Convertible Preferred Stock and/or Subordinated Credit Facility); andâ€¢seeking other strategic transactions and/or measures including, but not limited to, the potential sale or divestiture of assets in addition to the wind down of our steerable antenna product line in Basingstoke, U.K.While we believe the implementation of some or all of the elements of our plans over the next year beyond the issuance date will be successful, these plans are not all solely within managementâ€™s control and, as such, we can provide no assurance our plans are probable of being effectively implemented as of the issuance date. Therefore, the adverse conditions and events described above are uncertainties that raise substantial doubt about our ability to continue as a going concern. The accompanying Condensed Consolidated Financial Statements have been prepared on the basis that we will continue to operate as a going concern, which contemplates we will be able to realize assets and settle liabilities and commitments in the normal course of business for the foreseeable future. Accordingly, the accompanying Condensed Consolidated Financial Statements do not include any adjustments that may result from the outcome of these uncertainties.CEO Transition Costs and RelatedOn March 12, 2024, Ken Peterman's employment with the Company was terminated for cause and the Board of Directors (the "Board") appointed John Ratigan as interim CEO and Mark Quinlan as Chairman of the Board ("Chairman"). Prior to the changes, John Ratigan served as our Chief Corporate Development Officer and Mark Quinlan served as a member of our Board. Upon termination of his employment, Ken Peterman was deemed to have resigned from his position as Chairman and as a director pursuant to his employment contract. On October 28, 2024, John Ratigan became our President and CEO. Also, on November 26, 2024, existing Board members, Kenneth H. Traub and Lieutenant General (Retired) Bruce T. Crawford, were appointed Executive Chairman and Lead Independent Director, respectively, and Mark Quinlan resigned from his position as Chairman. During the three months ended October 31, 2024, CEO transition costs were $598,000 and consisted primarily of legal and related expenses in our Unallocated segment. There were no similar costs in the corresponding period of the prior year.Subsequent to quarter end, the Board has named Mr. Traub as President and CEO, effective as of January 13, 2025, in addition to his current role as Chairman, replacing Mr. Ratigan effective immediately. Pursuant to his separation agreement and release, Mr. Ratigan resigned from his position as President and CEO and as a director.9IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESNOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS(Unaudited)Proxy Solicitation CostsOn November 17, 2024, we entered into a cooperation agreement (the â€œCooperation Agreementâ€) with Fred Kornberg, Michael Porcelain and Oleg Timoshenko (collectively the â€œInvestor Groupâ€). Pursuant to the Cooperation Agreement, our Board appointed Michael J. Hildebrandt to serve on the Board and agreed to nominate, support and recommend Mr. Hildebrandt for election at our Fiscal 2024 Annual Meeting of Stockholders (the "2024 Annual Meeting"). Also, we agreed not to renominate two incumbent directors for election at the 2024 Annual Meeting and the Investor Group agreed to withdraw its nomination of candidates for election to the Board at the 2024 Annual Meeting to, instead, support our slate of directors for election. Pursuant to the Cooperation Agreement, we and the Investor Group will cooperate to identify an additional candidate to be appointed to the Board at a later date as an independent director. During the three months ended October 31, 2024, we incurred $1,583,000 in proxy solicitation costs, consisting principally of legal and advisory fees. In connection with the Cooperation Agreement and Investor Groupâ€™s nomination of candidates to the Board and related matters, the Investor Group is entitled to the reimbursement of its documented out-of-pocket fees and expenses, subject to certain limitations, in an amount not to exceed $350,000. Such amount was expensed and paid in the second quarter of fiscal 2025.(2) Â Â Â Â Business DivestituresPST Divestiture - On November 7, 2023, we completed the divestiture of our solid-state RF microwave high power amplifiers and control components product line, which was included in our Satellite and Space Communications segment, pursuant to a stock sale agreement entered into on October 11, 2023 (the "PST Divestiture"). The final sales price for this divestiture was $35,459,000, of which we received $33,277,000 in cash proceeds, net of transaction costs. Based on the carrying amount of net assets related to the PST Divestiture, we recognized a GAAP pre-tax loss of $1,199,000 in fiscal 2024.CGC Divestiture - In fiscal 2024, we performed a detailed evaluation of our Satellite and Space Communications segment's product portfolio to identify opportunities to further divest, separate and/or rationalize non-core businesses or facilities. Consistent with this effort, in our fourth quarter of fiscal 2024, we made the decision to exit our operations in Basingstoke, United Kingdom. Such operations were established in connection with our fiscal 2020 acquisition of CGC Technology Limited, which primarily served customers in Europe. Following the acquisition, Comtech continued to invest in the Basingstoke facility to advance LEO constellation-based antenna technologies in anticipation of significant production orders. Net sales for this product line in fiscal 2024, 2023 and 2022 were $4,001,000, $9,969,000 and $11,188,000, respectively. Operating losses for this product line in fiscal 2024, 2023 and 2022 were $32,331,000, $8,203,000 and $9,897,000, respectively. Taking into consideration the significant ongoing investment as well as unfavorable contract terms on prospective antenna sales, we concluded such operations would not generate an attractive return on invested capital and made the decision to exit these operations (the "CGC Divestiture"). During the three months ended October 31, 2024, we reversed $4,157,000 of net sales and $1,403,000 of related accrued contract costs to account for the termination of various revenue contracts with customers, and expensed $4,925,000 in restructuring charges related to the wind-down of such operations, including a $2,948,000 write-down related to inventory no longer considered salable. While anticipated to improve our future profitability, actions related to the CGC Divestiture may result in additional near-term restructuring charges.10IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESNOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS(Unaudited)(3) Â Â Â Â Adoption of

Accounting Standards and UpdatesWe are required to prepare our Condensed Consolidated Financial Statements in accordance with the FASB ASC, which is the source for all authoritative U.S. generally accepted accounting principles, which are commonly referred to as "GAAP." The FASB ASC is subject to updates by the FASB, which are known as Accounting Standards Updates ("ASUs"). During the three months ended October 31, 2024, the following FASB ASUs have been issued and incorporated into the FASB ASC and have not yet been adopted by us as of OctoberÂ 31, 2024:â€¢FASB ASU No. 2023-07, which requires the disclosure of significant segment expenses, by reportable segment, regularly provided to the chief operating decision maker (â€œCODMâ€) and included within each reported measure of segment profit or loss. The disclosure of other segment items by reportable segment are also required and would constitute the difference between segment revenues less these significant segment expenses and reported segment profit or loss. On an annual basis, the update requires an entity to disclose the CODM's title and position, as well as describe how the CODM uses the reported measures. Additionally, all existing annual disclosures about segment profit or loss must be provided on an interim basis in addition to the disclosure of significant segment expenses and other segment items. This ASU is effective for fiscal years beginning after December 15, 2023 (our fiscal year beginning on August 1, 2024) and for interim periods within fiscal years beginning after December 15, 2024 (our interim period beginning on August 1, 2025), with early adoption permitted. The adoption of this guidance will impact our disclosures only and we do not expect it to have a material impact on our Condensed Consolidated Financial Statements.â€¢FASB ASU No. 2023-09 enhances and establishes new income tax disclosure requirements in addition to modifying and eliminating certain existing requirements. Most notably under the new requirements is greater disaggregation of information in the effective tax rate reconciliation, including the inclusion of both percentages and amounts, specific categories, and additional information for reconciling items meeting a quantitative threshold defined by the guidance. Additionally, disclosures of income taxes paid and income tax expense must be disaggregated by federal, state and foreign taxes, with income taxes paid further disaggregated for individual jurisdictions that represent 5 percent or more of total income taxes paid. This ASU is effective for fiscal years beginning after December 15, 2024 (our fiscal year beginning on August 1, 2025), with early adoption permitted. We are evaluating the impact of this ASU on our Condensed Consolidated Financial Statements and disclosures.â€¢FASB ASU No. 2024-03, which requires more detailed disclosures of certain categories of expenses (including purchases of inventory, employee compensation, depreciation, and amortization) that are components of existing expense captions presented on the face of the income statement. All entities are required to apply the guidance prospectively with an option for retrospective application. This ASU is effective for fiscal years beginning after December 15, 2026 (our fiscal year beginning on August 1, 2027), and interim periods within fiscal years beginning after December 15, 2027 (our interim period beginning on August 1, 2028), with early adoption permitted. We are evaluating the impact of this ASU on our Condensed Consolidated Financial Statements and disclosures.11IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESNOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS(Unaudited)(4) Â Â Â Â Revenue RecognitionIn accordance with FASB ASC 606, "Revenue from Contracts with Customers" ("ASC 606"), we record revenue in an amount that reflects the consideration to which we expect to be entitled in exchange for goods or services promised to customers. Under ASC 606, we follow a five-step model to: (1) identify the contract with our customer; (2) identify our performance obligations in our contract; (3) determine the transaction price for our contract; (4) allocate the transaction price to our performance obligations; and (5) recognize revenue using one of the following two methods: â€¢Over time - We recognize revenue using the over time method when there is a continuous transfer of control to the customer over the contractual period of performance. This generally occurs when we enter into a long-term contract relating to the design, development or manufacture of complex equipment or technology platforms to a buyerâ€™s specification (or to provide services related to the performance of such contracts) for which we have determined there is no alternative use, as defined in ASC 606. Continuous transfer of control is typically supported by contract clauses which allow our customers to unilaterally terminate a contract for convenience, pay for costs incurred plus a reasonable profit and take control of work-in-process. Revenue recognized over time is generally based on the extent of progress toward completion of the related performance obligations. The selection of the method to measure progress requires judgment and is based on the nature of the products or services provided. In certain instances, typically for firm fixed-price contracts, we use the cost-to-cost measure because it best depicts the transfer of control to the customer which occurs as we incur costs on our contracts. Under the cost-to-cost measure, the extent of progress toward completion is measured based on the ratio of costs incurred to date to the total estimated costs at completion, including warranty costs. Revenues, including estimated fees or profits, are recorded proportionally as costs are incurred. Costs to fulfill generally include direct labor, materials, subcontractor costs, other direct costs and an allocation of indirect costs. When these contracts are modified, the additional goods or services are generally not distinct from those already provided. As a result, these modifications form part of an existing contract and we must update the transaction price and our measure of progress for the single performance obligation and recognize a cumulative catch-up to revenue and gross profits. For over time contracts using a cost-to-cost measure of progress, we have an estimate at completion ("EAC") process in which management reviews the progress and execution of our performance obligations. This EAC process requires management judgment relative to assessing risks, estimating contract revenue and costs, and making assumptions for schedule and technical issues. Since certain contracts extend over a long period of time, the impact of revisions in revenue and/or cost estimates during the progress of work may impact current period earnings through a cumulative adjustment. Additionally, if the EAC process indicates a loss, a provision is made for the total anticipated loss in the period that it becomes evident. Contract revenue and cost estimates for significant contracts are generally reviewed and reassessed at least quarterly.The cost-to-cost method is principally used to account for contracts in our Satellite and Space Communications segment and, to a lesser extent, certain location-based and messaging infrastructure contracts in our public safety and location technologies product line within our Terrestrial and Wireless Networks segment. For service-based contracts in our Terrestrial and Wireless Networks segment, we also recognize revenue over time. These services are typically recognized as a series of services performed over the contract term using the straight-line method, or based on our customersâ€™ actual usage of the networks and platforms which we provide.â€¢Point in time - When a performance obligation is not satisfied over time, we must record revenue using the point in time accounting method which generally results in revenue being recognized upon shipment or delivery of a promised good or service to a customer. This generally occurs when we enter into short-term contracts or purchase orders where items are provided to customers with relatively quick turn-around times. Modifications to such contracts and/or purchase orders, which typically provide for additional quantities or services, are accounted for as a new contract because the pricing for these additional quantities or services are based on standalone selling prices. 12IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESNOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS(Unaudited)Point in time accounting is principally applied to contracts in our satellite ground infrastructure product line (which includes satellite modems and traveling wave tube amplifiers). The contracts related to these product lines do not meet the requirements for over time revenue recognition because our customers cannot utilize the equipment for its intended purpose during any phase of our manufacturing process; customers do not simultaneously receive and/or consume the benefits provided by our performance; customers do not control the asset (i.e., prior to delivery, customers cannot direct the use of the asset, sell or exchange the equipment, etc.); and, although many of our contracts have termination for convenience clauses and/or an enforceable right to payment for performance completed to date, our performance creates an asset with an alternative use through the point of delivery.In determining that our equipment has alternative use, we considered the underlying manufacturing process for our products. In the early phases of manufacturing, raw materials and work in process (including subassemblies) consist of common parts that are highly fungible among many different types of products and customer applications. Finished products are either configured to our standard configuration or based on our customersâ€™ specifications. Finished products, whether built to our standard specification or to a customersâ€™ specification, can be sold to a variety of customers and across many different end use applications with minimal rework, if needed, and without incurring a significant economic loss.When identifying a contract with our customer, at inception, we consider approvals and commitments from both parties, if the rights of the parties are identified, if the payment terms are identified, if it has commercial substance, the transaction price to which we are entitled and if collectability is probable.When identifying performance obligations, we consider whether there are multiple promises and how to account for them. In our contracts, multiple promises are separated if they are distinct, both individually and in the context of the contract. If multiple promises in a contract are highly interrelated or comprise a series of distinct services performed over time, they are combined into a single performance obligation. In some cases, we may also provide the customer with an additional service-type warranty, which we recognize as a separate performance obligation. Service-type warranties do not represent a significant portion of our consolidated net sales. When service-type warranties represent a separate performance obligation, the revenue is deferred and recognized ratably over the extended warranty period. Our contracts, from time-to-time, may also include options for additional goods and services. To date, these options have not represented material rights to the customer as the pricing for them reflects standalone selling prices. As a result, we do not consider options we offer to be performance obligations for which we must allocate a portion of the transaction price. In many cases, we provide assurance-type warranty coverage for some of our products for a period of at least one year from the date of delivery. When identifying the transaction price, we typically utilize the contract's stated price as a starting point. The transaction price in certain arrangements may include estimated amounts of variable consideration, including award fees, incentive fees or other provisions that can either increase or decrease the transaction price. We estimate variable consideration as the amount to which we expect to be entitled, and we include estimated amounts in the transaction price to the extent it is probable that a significant reversal of cumulative revenue recognized will not occur when the estimation uncertainty is resolved. The estimation of this variable consideration and determination of whether to include estimated amounts in the transaction price are based largely on an assessment of our anticipated performance and all information (e.g., historical, current and forecasted) that is reasonably available to us. When allocating the contractâ€™s transaction price, we consider each distinct performance obligation. For contracts with multiple performance obligations, we allocate the contractâ€™s transaction price to each performance obligation using our best estimate of the standalone selling price of each distinct good or service in the contract. We determine standalone selling price based on the price at which the performance obligation is sold separately. If the standalone selling price is not observable through past transactions, we estimate the standalone selling price taking into account available information such as market conditions, including geographic or regional specific factors, competitive positioning, internal costs, profit objectives and internally approved pricing guidelines related to the performance obligations.13IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESNOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS(Unaudited)Most of our contracts with customers are denominated in U.S. dollars and typically are either firm fixed-price or cost reimbursable type contracts (including fixed-fee, incentive-fee and time-and-material type contracts). In almost all of our contracts with customers, we are the principal in the arrangement and report revenue on a gross basis. Transaction prices for contracts with U.S. domestic and international customers are usually based on specific negotiations with each customer and in the case of the U.S. government, sometimes based on estimated or actual costs of providing the goods or services in accordance with applicable regulations. Sales by geography and customer type, as a percentage of consolidated net sales, are as follows:Â Three months ended October 31,Â 20242023United StatesÂ Â U.S. government35.4Â %35.3Â %Domestic48.4Â %40.2Â %Total United States83.8Â %75.5Â %International16.2Â %24.5Â %Total100.0Â %100.0Â %Sales to U.S. government customers include sales to the U.S. Department of Defense ("DoD"), intelligence and civilian agencies, as well as sales directly to or through prime contractors. Domestic sales include sales to commercial customers, as well as to U.S. state and local governments. For the three months ended October 31, 2024 and 2023, except for the U.S. government, there were no customers that represented 10.0% or more of consolidated net sales. Except for the U.S., no individual country (including sales to U.S. domestic companies for inclusion in products that are sold to a foreign country) represented 10.0% or more of consolidated net sales for the three months ended October 31, 2024 and 2023. The following tables summarize our disaggregation of revenue consistent with information reviewed by our CODM for the three months ended October 31, 2024 and 2023. We believe these categories best depict how the nature, amount, timing and uncertainty of revenue and cash flows are affected by economic factors which impact our business:Three months ended October 31, 2024Satellite and Space CommunicationsTerrestrial and Wireless NetworksTotalGeographical region and customer typeU.S. government$40,427,000Â 598,000Â $41,025,000Â Domestic4,847,000Â 51,160,000Â 56,007,000Â Total United States45,274,000Â 51,758,000Â 97,032,000Â International13,659,000Â 5,109,000Â 18,768,000Â Total$58,933,000Â 56,867,000Â $115,800,000Â Contract typeFirm fixed-price$48,261,000Â 56,867,000Â $105,128,000Â Cost reimbursable10,672,000Â â€”Â 10,672,000Â Total$58,933,000Â 56,867,000Â $115,800,000Â Transfer of controlPoint in time$30,174,000Â 722,000Â $30,896,000Â Over time28,759,000Â 56,145,000Â 84,904,000Â Total$58,933,000Â 56,867,000Â $115,800,000Â 14IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESNOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS(Unaudited)Three months ended October 31, 2023Satellite and Space CommunicationsTerrestrial and Wireless NetworksTotalGeographical region and customer typeU.S. government$53,006,000Â 596,000Â $53,602,000Â Domestic15,952,000Â 45,190,000Â 61,142,000Â Total United States68,958,000Â 45,786,000Â 114,744,000Â International33,430,000Â 3,737,000Â 37,167,000Â Total$102,388,000Â 49,523,000Â $151,911,000Â Contract typeFirm fixed-price$85,408,000Â 49,523,000Â $134,931,000Â Cost reimbursable16,980,000Â â€”Â 16,980,000Â Total$102,388,000Â 49,523,000Â $151,911,000Â Transfer of controlPoint in time$45,741,000Â 647,000Â $46,388,000Â Over time56,647,000Â 48,876,000Â 105,523,000Â Total$102,388,000Â 49,523,000Â $151,911,000Â The timing of revenue recognition, billings and collections results in receivables, unbilled receivables and contract liabilities on our Condensed Consolidated Balance Sheets. Under typical payment terms for our contracts accounted for over time, amounts are billed as work progresses in accordance with agreed-upon contractual terms, either at periodic intervals (e.g., monthly) or upon achievement of contractual milestones. For certain contracts with provisions that are intended to protect customers in the event we do not satisfy our performance obligations, billings occur subsequent to revenue recognition, resulting in unbilled receivables. Under ASC 606, unbilled receivables constitute contract assets. Except for certain unbilled receivables (see Note (7) - Accounts Receivable) and work in process inventory (see Note (8) - Inventories), there were no other material impairment losses recognized on contract assets during the three months ended October 31, 2024 and 2023, respectively. On large long-term contracts, and for contracts with international customers that do not do business with us regularly, payment terms typically require advanced payments and deposits. Under ASC 606, payments received from customers in excess of revenue recognized to-date results in a contract liability. These contract liabilities are not considered to represent a significant financing component of the contract because we believe these cash advances and deposits are generally used to meet working capital demands which can be higher in the earlier stages of a contract. Also, advanced payments and deposits provide us with some measure of assurance that the customer will perform on its obligations under the contract. Under the typical payment terms for our contracts accounted for at a point in time, costs are accumulated in inventory until the time of billing, which generally coincides with revenue recognition. Of the current contract liability balance of $65,834,000 at JulyÂ 31, 2024 and $66,351,000 at JulyÂ 31, 2023, $28,764,000Â and $20,737,000 was recognized as revenue during the three months ended October 31, 2024 and 2023, respectively.We recognize the incremental costs to obtain or fulfill a contract as an expense when incurred if the amortization period of the asset is one year or less; otherwise, such costs are capitalized and amortized over the estimated life of the contract. During the three months ended October 31, 2024 and 2023, incremental costs to obtain or fulfill contracts with an amortization period greater than one year were $1,165,000 and $483,000, respectively.15IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESNOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS(Unaudited)Commissions payable to our internal sales and marketing employees or contractors that are incremental to the acquisition of long-term customer contracts are capitalized and amortized consistent with the pattern of revenue recognition through cost of sales on our Condensed Consolidated Statements of Operations. Commissions payable that are not incremental to the acquisition of long-term contracts are expensed as incurred in selling, general and administrative expenses on our Condensed Consolidated Statements of Operations. As for commissions payable to our third-party sales representatives related to large long-term contracts, we consider these types of commissions both direct and incremental costs to obtain and fulfill such contracts. Therefore, such commissions are included in total estimated costs at completion for such contracts and expensed over time through cost of sales on our Condensed Consolidated Statements of Operations.Remaining performance obligations represent the transaction price of firm orders for which work has not been performed as of the end of a fiscal period. Remaining performance obligations, which we refer to as backlog, exclude unexercised contract options and potential orders under indefinite delivery / indefinite quantity ("IDIQ") contracts. As of OctoberÂ 31, 2024, the aggregate amount of the transaction price allocated to remaining performance obligations was $810,991,000 (which represents the amount of our consolidated funded backlog). We estimate that a substantial portion of our remaining performance obligations at OctoberÂ 31, 2024 will be completed and recognized as revenue during the next twenty-four month period, with the rest thereafter. During the three months ended October 31, 2024, revenue recognized from performance obligations satisfied, or partially satisfied, in previous periods (for example due to changes in the transaction price) was not material.(5)Â Â Â Â Fair Value Measurements and Financial InstrumentsUsing the fair value

hierarchy described in FASB ASC 820 "Fair Value Measurements and Disclosures," we valued our cash and cash equivalents using Level 1 inputs that were based on quoted market prices. We believe that the carrying amounts of our other current financial assets (such as accounts receivable) and other current liabilities (including accounts payable, accrued expenses and the current portion of long-term debt) approximate their fair values due to their short-term maturities. Additionally, the carrying amounts of our debt approximate their fair values due to variable interest rates and pricing grids related to such debt, as amended or first entered into on October 17, 2024.Level 3 inputs are unobservable inputs developed using the best available information under the circumstances. Level 3 inputs are supported by little or no market activity, are significant to the fair value of the assets or liabilities and reflect our assumptions related to how market participants would use similar inputs to price the asset or liability.As further discussed in Note (10) - Credit Facility, we used Level 3 inputs to value the warrants issued to lenders in connection with our Credit Facility. As of OctoberÂ 31, 2024, we determined the fair value of such warrants based on the Black-Scholes option pricing model using the following estimates: exercise price of $0.10, risk free rate of 4.2%, volatility of 60.0%, and expected life of 6.6 years. We also used Level 3 inputs to value the combined embedded derivative liability associated with our Credit Facility. As of OctoberÂ 31, 2024, we determined the fair value of the combined embedded derivative liability using a with-and-without scenario-based discounted cash flow method, which reflected our estimates regarding the probability and timing of events that could result in additional payments of interest and/or fees to such lenders as stated in our Credit Facility.As further discussed in Note (11) - Subordinated Credit Facility, we used Level 3 inputs to value the make-whole amount and combined embedded derivative liability associated with our Subordinated Credit Facility. As of OctoberÂ 31, 2024, we determined the fair value of the combined embedded derivative liability using a with-and-without scenario-based discounted cash flow method, which reflected our estimates regarding the probability and timing of events that could result in additional payments of interest and/or fees to such lenders as stated in our Subordinated Credit Facility.16IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESNOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS(Unaudited)As further discussed in Note (18) - Convertible Preferred Stock, we used Level 3 inputs to value the warrants contingently issuable and combined embedded derivative liability associated with our Convertible Preferred Stock. As of OctoberÂ 31, 2024, we determined the fair value of Convertible Preferred Stock warrants using the Monte Carlo simulation model with the following assumptions: expected life of 6.2 years; risk free rate of 4.2%; expected volatility of 60.0%; and dividend yield of 0%. As of OctoberÂ 31, 2024, we determined the fair value of the combined embedded derivative liability using a with-and-without scenario-based discounted cash flow method, which reflected our estimates regarding the probability and timing of events that could result in additional and/or accelerated payments to our preferred shareholders, or the conversion of the Convertible Preferred Stock into common stock, pursuant to the terms of our Convertible Preferred Stock.As of OctoberÂ 31, 2024 and JulyÂ 31, 2024, other than the financial instruments discussed above, we had no other significant assets or liabilities included in our Condensed Consolidated Balance Sheets recorded at fair value, as such term is defined by FASB ASC 820.(6)Â Â Â Â Earnings Per ShareOur basic earnings per share ("EPS") is computed based on the weighted average number of common shares (including vested but unissued stock units, share units, performance shares and restricted stock units ("RSUs")) outstanding during each respective period. Our diluted EPS reflects the dilution from potential common stock issuable pursuant to the exercise of equity-classified stock-based awards, warrants issued to our lenders in connection with entering the Credit Facility, settlement of escrow arrangements related to our acquisition of UHP Networks Inc. ("UHP") and the assumed conversion of Convertible Preferred Stock, if dilutive, outstanding during each respective period. The warrants contingently issuable to our preferred shareholders upon a repurchase of the Series B-2 Convertible Preferred Stock are not reflected in diluted EPS. Pursuant to FASB ASC 260 "Earnings Per Share" ("ASC 260"), shares whose issuance is contingent upon the satisfaction of certain conditions are included in diluted EPS based on the number of shares, if any, that would be issuable if the end of the reporting period were the end of the contingency period. When calculating our diluted earnings per share, we consider the amount an employee must pay upon assumed exercise of stock-based awards and the amount of stock-based compensation cost attributed to future services and not yet recognized. There were no repurchases of our common stock during the three months ended October 31, 2024 and 2023. See Note (19) - Stockholdersâ€™ Equity for more information.Weighted average stock options, RSUs and restricted stock outstanding of 986,000 and 1,168,000 shares for the three months ended October 31, 2024 and 2023, respectively, were not included in our diluted EPS calculation because their effect would have been anti-dilutive. Our EPS calculations exclude 349,000 and 680,000 weighted average performance shares outstanding for the three months ended October 31, 2024 and 2023, respectively, as the performance conditions have not yet been satisfied. However, the numerator for EPS calculations for each respective period is reduced by the compensation expense related to these awards.Weighted average common shares of 1,414,000 related to warrants issued in connection with entering the Credit Facility on June 17, 2024 were not included in our diluted EPS calculation for the three months ended October 31, 2024 because their effect would have been anti-dilutive.Weighted average common shares of 162,000 for the three months ended October 31, 2023 related to our acquisition of UHP in March 2021 were not included in our diluted EPS calculation because their effect would have been anti-dilutive. As of JulyÂ 31, 2024, all of the shares held in escrow related to the UHP acquisition were settled.Weighted average common shares of 23,053,000 and 4,757,000 underlying the assumed conversion of convertible preferred stock, on an if-converted basis, were not included in our diluted EPS calculation for the three months ended October 31, 2024 and 2023, respectively, because their effect would have been anti-dilutive. As a result, the numerator for our basic and diluted EPS calculation for the three months ended October 31, 2024 and 2023 is the respective net loss attributable to common stockholders.17IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESNOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS(Unaudited)The following table reconciles the numerators and denominators used in the basic and diluted EPS calculations:Â Three months ended October 31,20242023Numerator:Â Â Net loss$(148,407,000)(1,437,000)Gain on extinguishment of convertible preferred stock51,179,000Â â€”Â Dividend on convertible preferred stock(58,634,000)(1,823,000)Net loss attributable to common stockholders$(155,862,000)(3,260,000)Denominator:Â Â Denominator for basic and diluted calculation29,446,000Â 28,745,000Â As discussed further in Note (18) - Convertible Preferred Stock, such shares of preferred stock represent a "participating security" as defined in ASC 260. As a result, our EPS calculations for the three months ended October 31, 2024 and 2023 were based on the two-class method. Given the net loss attributable to common stockholders for the three months ended October 31, 2024 and 2023, there was no impact of applying the two-class method to our reported basic or diluted earnings per common share.(7) Â Â Â Â Accounts ReceivableAccounts receivable consist of the following at:Â October 31, 2024July 31, 2024Receivables from commercial and international customers$56,824,000Â 53,108,000Â Unbilled receivables from commercial and international customers73,896,000Â 72,540,000Â Receivables from the U.S. government and its agencies31,747,000Â 20,682,000Â Unbilled receivables from the U.S. government and its agencies37,772,000Â 51,197,000Â Total accounts receivable200,239,000Â 197,527,000Â Less allowance for doubtful accounts19,375,000Â 1,932,000Â Accounts receivable, net$180,864,000Â 195,595,000Â Unbilled receivables as of OctoberÂ 31, 2024 relate to contracts-in-progress for which revenue has been recognized, but for which we have not yet earned the right to bill the customer for work performed to-date. Under ASC 606, unbilled receivables constitute contract assets. In the first quarter of fiscal 2025, we reversed cumulative revenues and associated contract receivables due to changes in estimates of revenue and costs for certain contracts. With respect to such changes in estimates, we:â€¢determined that an unbilled receivable contract asset in the amount of $18,993,000, related to an international customer and reseller of our troposcatter technologies, was at risk of not being invoiced or collected, principally due to our customer's near-term ability to secure certain opportunities in its pipeline. As a result, and considering that we offered a price concession (i.e., variable consideration) to our customer in the first quarter of fiscal 2025, we reversed $1,551,000 of cumulative revenue and associated unbilled receivable contract assets related to this transaction, and recorded a non-cash charge to fully reserve for the remaining $17,442,000 unbilled receivable contract asset within our allowance for doubtful accounts;â€¢reversed $1,004,000 of cumulative revenue and associated unbilled receivable contract assets as a result of being assessed late delivery penalties during the quarter on a separate contract to deliver Modular Transportable Transmission Systems (or "MTTS" troposcatter solutions) to the same international customer referenced above;18IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESNOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS(Unaudited)â€¢reversed $4,157,000 of cumulative revenue and $3,003,000 of associated unbilled receivable contract assets as a result of terminating certain customer contracts during the quarter in connection with the CGC Divestiture; andâ€¢reversed $1,360,000 of cumulative revenue and $1,281,000 of associated unbilled receivable contract assets due to higher expected costs at completion identified during the quarter, as we advanced certain nonrecurring engineering related projects in our satellite ground infrastructure product line through development and toward production. After adjusting for those amounts identified above, management estimates that a substantial portion of the remaining contract assets not yet billed at OctoberÂ 31, 2024 will be billed and collected within one year. Accounts receivable in the table above excludes $824,000 of long-term unbilled receivables presented within "Other assets, net" on the Condensed Consolidated Balance Sheets as of JulyÂ 31, 2024.As of OctoberÂ 31, 2024, the U.S. government (and its agencies), an international customer and reseller of our troposcatter technologies and AT&T, represented 34.7%, 11.6% and 11.4% of total accounts receivable, respectively. There were no other customers which accounted for greater than 10% of total accounts receivable. As of JulyÂ 31, 2024, the U.S. government (and its agencies), an international customer and reseller of our troposcatter technologies and AT&T, represented 36.4%, 11.3% and 10.9% of total accounts receivable, respectively. There were no other customers which accounted for greater than 10% of total accounts receivable. (8) Â Â Â Â InventoriesInventories consist of the following at:Â October 31, 2024July 31, 2024Raw materials and components$74,920,000Â 72,820,000Â Work-in-process and finished goods37,330,000Â 38,587,000Â Total inventories112,250,000Â 111,407,000Â Less reserve for excess and obsolete inventories30,446,000Â 18,271,000Â Inventories, net$81,804,000Â 93,136,000Â As of OctoberÂ 31, 2024 and JulyÂ 31, 2024, the amount of inventory directly related to long-term contracts (including contracts-in-progress) was $3,021,000 and $2,869,000, respectively, and the amount of inventory related to contracts from third-party commercial customers who outsource their manufacturing to us was $2,098,000 and $2,204,000, respectively.As discussed in Note (1) â€“ General â€“ Liquidity and Going Concern, in connection with our initiatives to transform our Company (e.g., reevaluating our business plans to identify opportunities to focus future investment on our most strategic, high-margin revenue opportunities), during the three months ended October 31, 2024, we recorded a non-cash charge of $11,369,000 within Cost of Sales on our Condensed Consolidated Statement of Operations. Such non-cash charge primarily related to the write down of inventory associated with approximately 70 products within our satellite ground infrastructure product line that were either discontinued or being de-emphasized going forward. As discussed in Note (2) â€“ Business Divestitures, such non-cash charge also included the write down of inventory associated with the CGC Divestiture, which was determined during the first quarter of fiscal 2025 to no longer be salable. In the first quarter of fiscal 2025, we also expensed $1,082,000 of work in process inventory related to certain loss contracts in our satellite ground infrastructure product line accounted for under the point in time revenue recognition model. 19IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESNOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS(Unaudited)(9) Â Â Â Â Accrued Expenses and Other Current Liabilities Accrued expenses and other current liabilities consist of the following at:Â October 31, 2024July 31, 2024Accrued wages and benefits$18,612,000Â 22,131,000Â Accrued contract costs11,498,000Â 17,267,000Â Accrued warranty obligations7,849,000Â 7,049,000Â Accrued commissions and royalties5,243,000Â 5,396,000Â Accrued legal costs3,491,000Â 3,092,000Â Other9,691,000Â 7,310,000Â Accrued expenses and other current liabilities$56,384,000Â 62,245,000Â Accrued contract costs represent direct and indirect costs on contracts as well as estimates of amounts owed for invoices not yet received from vendors or reflected in accounts payable.Accrued warranty obligations as of OctoberÂ 31, 2024 relate to estimated liabilities for assurance type warranty coverage that we provide to our customers. We generally provide warranty coverage for some of our products for a period of at least one year from the date of delivery. We record a liability for estimated warranty expense based on historical claims, product failure rates, consideration of contractual obligations, future costs to resolve software issues and other factors. Some of our product warranties are provided under long-term contracts, the costs of which are incorporated into our estimates of total contract costs. Changes in our accrued warranty obligations during the three months ended October 31, 2024 and 2023 were as follows:Three months ended October 31,Â 20242023Balance at beginning of period$7,049,000Â 8,285,000Â Provision for warranty obligations1,168,000Â 1,694,000Â Charges incurred(368,000)(311,000)PST Divestitureâ€”Â (418,000)Balance at end of period$7,849,000Â 9,250,000Â (10) Â Â Â Â Credit FacilityOn June 17, 2024, we entered into a $222,000,000 senior secured loan facility with a syndicate of lenders which replaced our prior credit facility and, as further discussed below, we subsequently amended the credit facility on October 17, 2024 (the â€œCredit Facilityâ€). The Credit Facility consists of: (i) a $162,000,000 term loan (the "Term Loan" facility) and an asset-based revolving credit facility with revolving commitments in an aggregate principal amount of $60,000,000, subject to borrowing base limitations as described below (the "Revolving Loan" facility). At closing, $25,000,000 of the Revolving Loan was funded and, together with the Term Loan, the proceeds were used to repay the prior credit facility in full and for working capital and other general corporate purposes. The obligations under the Credit Facility are guaranteed by certain of our domestic and foreign subsidiaries (the â€œGuarantors), who have granted for the benefit of the lenders, a lien on, and first priority security interest in, substantially all of our tangible and intangible assets. 20IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESNOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS(Unaudited)On October 17, 2024, we entered into an amendment in order to waive certain defaults or events of default that occurred, including in connection with our Net Leverage Ratio and Fixed Charge Coverage Ratio covenants for our fourth quarter of fiscal 2024. The amendment also, among other things: (i) increased the interest rate margins applicable to the loans (as described in further detail below); (ii) modified certain financial and collateral reporting requirements; (iii) provided a consent right to the revolving lender and Agent with respect to $27,500,000 of revolver borrowings above $32,500,000, (iv) permitted the incurrence of $25,000,000 of senior unsecured subordinated debt (as described further in Note (11) â€“ Subordinated Credit Facility), (v) amended the maturity date to the earlier of (x) July 31, 2028 or (y) 90 days prior to the earliest date that the debt under the Subordinated Credit Agreement becomes due and payable (the â€œSenior Credit Facility Maturity Dateâ€) and (vi) suspended certain financial covenant testing through the end of the fiscal quarter ending January 31, 2025. We accounted for the amendment to our Credit Facility as a modification. In connection with entering the Credit Facility, the Term Loan lenders received 1,435,884 detachable warrants ("Lender warrants") granted at an exercise price of $0.10 per common share which entitles the Term Loan lenders to purchase 1,435,884 shares of our common stock from us at any time and from time to time after the Closing Date and on or prior to June 17, 2031, subject to certain adjustments. If the Term Loan is refinanced, the Term Loan lenders have the right to sell up to 50.0% of the warrants back to us for cash, at a 10.0% discount to the 30-day volume weighted average price of our common stock, subject to certain adjustments. We determined that the Lender warrants met the definition of a freestanding financial instrument that should be accounted for as a liability. We established an initial Lender warrant liability of $3,011,000 which was allocated as a discount against the Term Loan proceeds. The Lender warrant liability is classified in "Other liabilities" on the Condensed Consolidated Balance Sheets and is remeasured to its estimated fair value each reporting period, using Level 3 fair value inputs, until the Lender warrants are exercised or expire. Changes in the estimated fair value of the Lender warrant liability are recognized in our Condensed Consolidated Statements of Operations as a non-cash expense or benefit. As of October 31, 2024 and July 31, 2024, the Lender warrant liability was remeasured to $5,234,000 and $4,544,000, respectively, resulting in a non-cash expense for the three months ended October 31, 2024 of $690,000 recorded in "Other expenses (income) - Change in fair value of warrants and derivatives" on the Condensed Consolidated Statements of Operations.Additionally, we identified several embedded derivatives that require bifurcation from the Credit Facility under ASC 815-15 "Embedded Derivatives" ("ASC 815"). Certain of these embedded features include contingent event of default and going concern interest rate increases and/or fees, which qualify for accounting as one combined embedded derivative liability. We established an initial embedded derivative liability of $3,116,000, which was allocated as a discount against the Term Loan proceeds. The combined embedded derivative liability is presented with the host instrument as part of the amount outstanding under the Credit Facility on the Condensed Consolidated Balance Sheets, and is remeasured to its estimated fair value each reporting period, using Level 3 fair value inputs, until the embedded derivative features have zero probability of occurring or expire. Changes in the estimated fair value of the combined embedded derivative liability are recognized in our Condensed Consolidated Statements of Operations as a non-cash expense or benefit. As of October 31, 2024 and July 31, 2024, the combined embedded derivative liability was remeasured to $4,992,000 and $3,041,000, respectively, resulting in non-cash expense for the three months ended October 31, 2024 of $1,951,000 recorded in "Other expenses (income) - Change in fair value of warrants and derivatives" on the Condensed Consolidated Statements of Operations.In connection with entering the Credit Facility, we paid fees of $15,035,000, including: (i) $9,979,000 of deferred financing fees (of which $6,626,000 and $3,353,000 was attributable to the Term Loan and Revolving Loan, respectively); and (ii) $5,056,000 of closing fees (representing approximately 3.0% of the Term Loan commitment plus certain other reimbursable expenses paid directly to the Term Loan lenders and accounted for as a discount against the Term Loan proceeds). Additionally, a $2,430,000 Term Loan exit fee, which was earned on the closing date and is payable directly to the Term Loan lenders at maturity or earlier was accounted for as a discount against the Term Loan proceeds. In connection with amending the Credit Facility on October 17,

2024, the borrowing capacity of the Revolver Loan was limited by the consent right of the revolving lender and Agent, thus a pro-rata amount of deferred financing fees totaling $1,412,000 were immediately expensed during three months ended October 31, 2024. Also, a $3,250,000 amendment fee was paid in kind and added to the outstanding Term Loan amount and accounted for as a discount against the Term Loan during the three months ended October 31, 2024. 21IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESNOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS(Unaudited)As of OctoberÂ 31, 2024, total net deferred financing costs related to the Credit Facility were $8,117,000. Deferred financing fees and discounts attributable to the Term Loan are amortized as interest expense over the life of the debt through the Senior Credit Facility Maturity Date and are presented as a deduction to the borrowings outstanding under the Term Loan. Deferred financing fees attributable to the Revolving Loan are capitalized on the Condensed Consolidated Balance Sheets and amortized as interest expense over the life of the debt.The amount outstanding under our Credit Facility was as follows:Â October 31, 2024July 31, 2024Term Loan$166,995,000Â $161,663,000Â Less unamortized deferred financing costs related to Term Loan6,181,000Â 6,425,000Â Less unamortized discount related to Term Loan15,926,000Â 13,202,000Â Â Â Â Â Â Term Loan, net144,888,000Â 142,036,000Â Revolving Loan32,500,000Â 32,500,000Â Embedded derivative related to Credit Facility4,992,000Â 3,041,000Â Amount outstanding under Credit Facility, net$182,380,000Â 177,577,000Â Less current portion of credit facility, net182,380,000Â 4,050,000Â Non-current portion of credit facility, net$â€”Â $173,527,000Â During the three months ended October 31, 2024, we reclassified the combined embedded derivative liability balance as of July 31, 2024 from "Other liabilities" on the Condensed Consolidated Balance Sheets to conform to the current period presentation. During the three months ended October 31, 2024, we had outstanding balances under our Credit Facility ranging from $194,163,000 to $199,495,000.Interest expense related to our Credit Facility, including amortization of deferred financing costs recorded during the three months ended October 31, 2024, was $9,252,000. Interest expense related to our prior credit facility, including amortization of deferred financing costs recorded during the three months ended October 31, 2023, was $4,910,000. Our blended interest rate approximated 19.0% and 10.5%, respectively, for the three months ended October 31, 2024 and 2023.Availability under the Revolving Loan is subject to eligibility criteria set forth in the Credit Facility, and equal to a borrowing base in an amount equal to, from time to time: (a) 85% of the net book value of billed and invoiced accounts receivables of the Borrowing Base Parties; plus (b) 85% of the net book value of accounts receivables that the Borrowing Base Parties have the right to bill but have not yet billed up to the lesser of (i) 12.5% of the amount calculated pursuant to the sum of clauses (a) and (b) and (ii) $15.0Â million of such accounts; plus (c) 60% of the net book value of all inventory of the Borrowing Base Parties, less (d) customary reserves. As of October 31, 2024 and July 31, 2024, our eligible Borrowing Base collateral, as defined under the Revolving Loan, was $122,999,000 and $114,661,000, respectively.Under the Credit Facility, the interest rate margins that are applicable to the Revolving Loan increased by 1.00% at each level. Accordingly, the Credit Facility, as amended, provides that Revolving Loans comprised of (i) Base Rate Loans shall bear interest at the Base Rate plus an additional margin ranging from 4.75% to 5.25%; and (ii) SOFR Loans shall bear interest at the Term SOFR rate plus an additional margin ranging from 5.75% to 6.25%, each depending on the average quarterly revolving loan usage during the applicable determination period. The Credit Facility, as amended, provides that the interest rate margins on the Term Loans are 12.00% per annum for Base Rate Loans and 13.00% per annum for SOFR Loans until the first business day of the month following January 31, 2025, when the Company has delivered financial statements demonstrating compliance with the financial covenants under the Credit Facility. If demonstrated, the interest rate margins revert to the margins provided under the Credit Facility prior to the amendment with respect to Term Loans, specifically, (i) Base Rate Loans shall bear interest at the Base Rate plus an additional margin ranging from 7.50% to 9.00%; and (ii) SOFR Loans shall bear interest at the Term SOFR rate plus an additional margin ranging from 8.50% to 10.00%, each depending on our Net Leverage Ratio during the applicable determination period. The Credit Facility provides for an unused line fee of 0.50% per annum on the average unused Revolving Loan commitment, with no fee payable on the $27,500,000 commitment subject to the consent right of the revolving lender and Agent.22IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESNOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS(Unaudited)The Term Loan is subject to 2.50% amortization per annum. The first Term Loan repayment of $675,000 was paid on July 31, 2024. Under the amended Credit Facility, the next Term Loan repayment in the amount of $4,050,000 is due July 31, 2025 with quarterly Term Loan repayments of $1,012,500 payable on the last business day of each fiscal quarter thereafter, with the remaining Term Loan balance due on the Senior Credit Facility Maturity Date. The Credit Facility contains: (a) customary representations, warranties and affirmative covenants; (b) customary conditions to drawing the Revolver; (c) customary negative covenants, subject to negotiated exceptions, including but not limited to: (i) liens, (ii) investments, (iii) indebtedness, (iv) significant corporate changes, including mergers and acquisitions, (v) dispositions, including the disposition of assets by any Loan Party to any Subsidiary that is not a Subsidiary Loan Party, (vi) restricted payments, including stockholder dividends, (vii) distributions, including the repayment of subordinated intercompany and third party indebtedness, and (viii) certain other restrictive agreements; (d) certain financial covenants (see below); (e) customary optional and mandatory prepayment events; and (f) customary events of default (subject to grace periods, as appropriate), such as payment defaults, cross-defaults to other material indebtedness, bankruptcy and insolvency, the occurrence of a defined change in control and the failure to observe the negative covenants and other covenants related to the operation of our business. In addition, under certain circumstances, we may be required to enter into amendments to the Credit Facility in connection with any further syndication of the Credit Facility.Under the Credit Facility, we are required to comply with certain financial covenants, including: a maximum Net Leverage Ratio of 3.25x, commencing with the fiscal quarter ending January 31, 2025; a minimum Fixed Charge Coverage Ratio of 1.20x, commencing with the four fiscal quarter period ending January 31, 2025; a minimum Average Liquidity requirement at each fiscal quarter end of $20,000,000; and a minimum EBITDA of $35,000,000 for the four fiscal quarter period ending October 31, 2025. Over the next twelve months beyond the issuance date, commencing with our fiscal quarter ending January 31, 2025, we believe that we will not be able to comply with one or more of these covenants. As a result, all amounts outstanding under our Credit Facility have been presented as "Current portion of credit facility, net" on our Condensed Consolidated Balance Sheets as of October 31, 2024.Capitalized terms used but not defined herein have the meanings set forth for such terms in the Credit Facility, which have been or will be documented and filed with the SEC.(11) Â Â Â Â Â Subordinated Credit FacilityOn October 17, 2024 (the "closing date"), we entered into a subordinated credit agreement with the existing holders of our convertible preferred stock and U.S. Bank Trust Company, National Association, as agent (the â€œSubordinated Credit Agreementâ€) which provided a subordinated unsecured term loan facility in the aggregate principal amount of $25,000,000 (the â€œSubordinated Credit Facilityâ€). The proceeds of the Subordinated Credit Facility: (i) cured our default on certain financial covenants under the Credit Facility with respect to the fourth quarter of fiscal 2024; (ii) provided us with additional liquidity; and (iii) funded our general working capital needs.The obligations under the Subordinated Credit Facility mature 90 days after the Senior Credit Facility Maturity Date, as discussed in Note (10) â€“ Credit Facility. The Subordinated Credit Facility is subject to a Make-Whole Amount with respect to certain repayments or prepayments. The Make-Whole Amount is an amount equal to: (i) from the closing date through (but not including) the date that is nine months thereafter, the principal repayment amount multiplied by 33.0%; (ii) from the date that is nine months after the closing date through (but not including) the date that is the second anniversary of the closing date, the principal repayment amount multiplied by 50.0%; (iii) from the second anniversary of the closing date and thereafter, the principal repayment amount multiplied by 75.0% plus, in the case of clause (iii), interest accrued on the principal amount outstanding at the Make-Whole Interest Rate (as defined below) starting on the second anniversary of the closing date and calculated as of any such date of determination. The Make-Whole Interest Rate is a rate equal to 16.0% per annum, which is increased by 2.0% per annum upon the occurrence and during the continuation of an event of default under the Subordinated Credit Facility.23IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESNOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS(Unaudited)We identified an embedded derivative related to redemption features that requires bifurcation from the Subordinated Credit Facility under ASC 815. We established an initial embedded derivative liability of $3,318,000, which was allocated as a discount against the Subordinated Credit Facility proceeds. The embedded derivative liability is presented with the "Current portion of subordinated credit facility, net" on the Condensed Consolidated Balance Sheets and is remeasured to its estimated fair value each reporting period, using Level 3 fair value inputs. Changes in the estimated fair value of the embedded derivative liability are recognized in our Condensed Consolidated Statements of Operations as a non-cash expense or benefit. As of OctoberÂ 31, 2024, the embedded derivative liability was remeasured to $3,566,000, resulting in non-cash expense of $248,000 for the three months ended October 31, 2024, recorded in "Other expenses (income) - Change in fair value of warrants and derivatives" on the Condensed Consolidated Statements of Operations.In connection with entering the Subordinated Credit Facility, we paid financing fees of $1,761,000, which were accounted for as deferred financing costs. Deferred financing costs, discounts and the Make-Whole Amount are amortized as interest expense through the Subordinated Credit Facility maturity date, and are presented as adjustments to the borrowings outstanding under such debt. Interest expense related to our Subordinated Credit Facility for the three months ended October 31, 2024 was $248,000.The following table presents a reconciliation of the amount understanding under the Subordinated Credit Facility to its net carrying value:October 31, 2024Subordinated Credit Facility$25,000,000Â Less: Unamortized deferred financing costs1,740,000Â Less: Unamortized discount3,284,000Â Accretion of Make-Whole Amount193,000Â Subordinated Credit Facility, net - subtotal20,169,000Â Plus: Embedded derivative related to redemption features3,566,000Â Amount outstanding under the Subordinated Credit Facility23,735,000Â Less: Current portion of Subordinated Credit Facility, net(23,735,000)Non-current portion of Subordinated Credit Facility, net$â€”Â The obligations under the Subordinated Credit Facility are guaranteed by the same guarantors under the Credit Facility. The Subordinated Credit Facility contains customary representations, warranties and affirmative covenants, in each case substantially consistent with the representations and warranties and affirmative covenants under the amended Credit Agreement. The Subordinated Credit Facility contains customary negative covenants, subject to negotiated exceptions, including but not limited to: (i) liens, (ii) investments, (iii) indebtedness, (iv) significant corporate changes, including mergers and acquisitions, (v) dispositions, (vi) restricted payments, including stockholder dividends, (vii) customary optional and mandatory prepayment events and (viii) certain other restrictive agreements. The outstanding Subordinated Credit Facility will not be considered debt for purposes of our financial covenant testing under the Credit Facility. However, the Subordinated Credit Facility includes a cross-default provision, whereby a default under the Credit Facility constitutes a default under the Subordinated Credit Facility. Accordingly, consistent with the presentation of our Credit Facility as a current liability, the amount of debt outstanding under the Subordinated Credit Facility has also been presented as a current liability on our Condensed Consolidated Balance Sheet as of October 31, 2024.Capitalized terms used but not defined herein have the meanings set forth for such terms in the Subordinated Credit Facility, which has been documented and filed with the SEC.24IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESNOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS(Unaudited)(12) Â Â Â Â Â LeasesOur leases historically relate to the leasing of facilities and equipment. In accordance with FASB ASC 842 - "Leases" ("ASC 842"), we determine at inception whether an arrangement is, or contains, a lease and whether the lease should be classified as an operating or a financing lease. At lease commencement, we recognize a right-of-use ("ROU") asset and lease liability based on the present value of the future lease payments over the estimated lease term. We have elected to not recognize a ROU asset or lease liability for any leases with terms of twelve months or less. Instead, for such short-term leases, we recognize lease expense on a straight-line basis over the lease term. Certain of our leases include options to extend the term of the lease or to terminate the lease early. When it is reasonably certain that we will exercise a renewal option or will not exercise a termination option, we include the impact of exercising or not exercising such option, respectively, in the estimate of the lease term. As our lease agreements do not explicitly state the discount rate implicit in the lease, we use our incremental borrowing rate ("IBR") on the commencement date to calculate the present value of future lease payments. Such IBR represents our estimated rate of interest to borrow on a collateralized basis over a term commensurate with the expected lease term.Some of our leases include payments that are based on the Consumer Price Index ("CPI") or other similar indices. These variable lease payments are included in the calculation of the ROU asset and lease liability using the index as of the lease commencement date. Other variable lease payments, such as common area maintenance, property taxes, and usage-based amounts, are required by ASC 842 to be excluded from the ROU asset and lease liability and expensed as incurred. In addition to the present value of the future lease payments, the calculation of the ROU asset would also consider, to the extent applicable, any deferred rent upon adoption, lease pre-payments or initial direct costs of obtaining the lease (e.g., such as commissions).For all classes of leased assets, we elected the practical expedient to not separate lease components (i.e., the actual item being leased, such as the facility or piece of equipment) from non-lease components (i.e., the distinct elements of a contract not related to securing the use of the leased asset, such as common area maintenance and consumable supplies). Certain of our facility lease agreements (which are classified as operating leases) contain rent holidays or rent escalation clauses. For rent holidays and rent escalation clauses during the lease term, we record rental expense on a straight-line basis over the term of the lease. As of OctoberÂ 31, 2024, none of our leases contained a residual value guarantee and covenants included in our lease agreements are customary for the types of facilities and equipment being leased.The components of lease expense are as follows:Three months ended October 31,20242023Operating lease expense1,914,000Â 2,258,000Â Short-term lease expense32,000Â 108,000Â Variable lease expense1,177,000Â 1,029,000Â Sublease income(17,000) (17,000)Total lease expense$3,106,000Â 3,378,000Â Additional information related to leases is as follows:Three months ended October 31,20242023Cash paid for amounts included in the measurement of lease liabilities:Operating leases - Operating cash outflows$2,130,000Â $2,319,000Â ROU assets obtained in the exchange for lease liabilities (non-cash):Operating leases$â€”Â $20,000Â 25IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESNOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS(Unaudited)The following table is a reconciliation of future cash flows relating to operating lease liabilities presented on our Condensed Consolidated Balance Sheet as of OctoberÂ 31, 2024:Remainder of fiscal 2025$6,149,000Â Fiscal 20266,868,000Â Fiscal 20274,766,000Â Fiscal 20284,028,000Â Fiscal 20293,376,000Â Thereafter16,435,000Â Total future undiscounted cash flows41,622,000Â Less: Present value discount5,251,000Â Lease liabilities$36,371,000Â Weighted-average remaining lease terms (in years)7.76Weighted-average discount rate3.45%As of OctoberÂ 31, 2024, we do not have any material rental commitments that have not already commenced. As of October 31, 2024, our Satellite and Space Communications segment leased two facilities in Hampshire (Basingstoke), United Kingdom, where we previously manufactured high precision full motion fixed and mobile X/Y satellite tracking antennas. In connection with the CGC Divestiture discussed in Note (2) â€“ Business Divestitures, we are addressing with each landlord our exit and termination of such facility leases. As these efforts are ongoing, further adjustments to the right of use assets and/or lease liabilities for such facilities may be required in the future.(13) Â Â Â Â Â Income TaxesOur effective tax rate for the three months ended October 31, 2024 was (1.5)%, which includes a net discrete tax benefit of $108,000 primarily related to proxy solicitation and CEO transition costs. Our effective tax rate for the three months ended October 31, 2023 was 48.3%, which includes a net discrete tax expense of $2,049,000 primarily related to our decision to sell our Power Systems Technology product line (the "PST Divestiture") in a taxable transaction and settlement of stock-based awards.Excluding discrete items, our effective tax rate for the three months ended October 31, 2024 and 2023 was (3.8)% and 122.0%, respectively. For purposes of determining our estimated annual effective tax rate for fiscal 2025, the impairment of long-lived assets, including goodwill, the change in fair value of warrants and derivatives, proxy solicitation costs and CEO transition costs are considered significant, unusual or infrequently occurring discrete tax items and are excluded from the computation of our effective tax rate.The change in rate from 122.0% to (3.8)% is primarily due to changes in expected product and geographic mix and not providing for tax benefits on U.S. deferred tax assets.At OctoberÂ 31, 2024 and JulyÂ 31, 2024, total unrecognized tax benefits were $8,681,000 and $8,605,000, respectively, including interest of $264,000 and $224,000, respectively. Unrecognized tax benefits result from income tax positions taken or expected to be taken on our income tax returns for which a tax benefit has not been recorded in our condensed consolidated financial statements. We believe it is reasonably possible that the gross unrecognized tax benefits could decrease by as much as $512,000 in the next twelve months due to the expiration of a statute of limitations related to federal, state and foreign tax positions. Our U.S. federal income tax returns for fiscal 2021 through 2023 are subject to potential future Internal Revenue Service ("IRS") audit. None of our state income tax returns prior to fiscal 2020 are subject to audit. Future tax assessments or settlements could have a material adverse effect on our consolidated results of operations and financial condition.26IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESNOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS(Unaudited)(14) Â Â Â Â Â Stock-Based CompensationOverviewIn December 2023, our stockholders approved the Comtech Telecommunications Corp. 2023 Equity and Incentive Plan (the â€œ2023 Planâ€), which replaced the Amended and Restated 2000 Stock Incentive Plan. Under the 2023 Plan, the number of shares of common stock available for all awards, other than substitute awards granted in connection with a corporate transaction, is 1,669,683 shares of common stock plus certain expired or cancelled awards recycled back into the 2023 Plan. Also, on November 25, 2024, our Board of Directors approved an amendment to the 2023 Plan to increase the number of available shares of common stock authorized for issuance under the 2023 Plan by 2,195,000 shares. Stockholders will be asked to approve the amendment to the 2023 Plan at the 2024 Annual Meeting on January 13, 2025.We issue stock-based awards to certain of our employees and our Board of Directors

pursuant to the 2023 Plan, as amended and/or restated from time to time and our 2001 Employee Stock Purchase Plan, as amended and/or restated from time to time (the "ESPP"), and recognize related stock-based compensation in our condensed consolidated financial statements. The 2023 Plan provides for the granting to employees and consultants of Comtech (including prospective employees and consultants): (i) incentive and non-qualified stock options, (ii) restricted stock units ("RSUs"), (iii) RSUs with performance measures (which we refer to as "performance shares"), (iv) restricted stock, (v) stock units (reserved for issuance to non-employee directors) and share units (reserved for issuance to employees) (collectively, "share units") and (vi) stock appreciation rights ("SARs"), among other types of awards. Our non-employee directors are eligible to receive non-discretionary grants of stock-based awards, subject to certain limitations.As of OctoberÂ 31, 2024, the aggregate number of shares of common stock which may be issued may not exceed 13,562,500. Stock options granted may not have a term exceeding ten years or, in the case of an incentive stock award granted to a stockholder who owns stock representing more than 10.0% of the voting power, no more than five years. We expect to settle all outstanding awards under the Plan and employee purchases under the ESPP with the issuance of new shares of our common stock.As of OctoberÂ 31, 2024, we had granted stock-based awards representing the right to purchase and/or acquire an aggregate of 12,494,430 shares (net of 6,808,256 expired and canceled awards), of which an aggregate of 9,731,277 have been exercised or settled. As of OctoberÂ 31, 2024, the following stock-based awards, by award type, were outstanding:Â October 31, 2024Stock options141,190Â Performance shares876,199Â RSUs, restricted stock, share units and other stock-based awards1,745,764Â Total2,763,153Â Our ESPP provides for the issuance of up to 1,300,000 shares of our common stock. Our ESPP is intended to provide our eligible employees the opportunity to acquire our common stock at 85% of fair market value on the first or last day of each calendar quarter, whichever is lower. Through OctoberÂ 31, 2024, we have cumulatively issued 1,065,585 shares of our common stock to participating employees in connection with our ESPP.27IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESNOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS(Unaudited)Stock-based compensation for awards issued is reflected in the following line items in our Condensed Consolidated Statements of Operations:Â Three months ended October 31,Â 20242023Cost of sales$104,000Â 282,000Â Selling, general and administrative expenses(14,000)2,176,000Â Research and development expenses65,000Â 187,000Â Stock-based compensation expense before income tax benefit155,000Â 2,645,000Â Estimated income tax benefit(20,000)(584,000)Net stock-based compensation expense$135,000Â 2,061,000Â Stock-based compensation for equity-classified awards is measured at the date of grant, based on an estimate of the fair value of the award and is generally expensed over the vesting period of the award. At OctoberÂ 31, 2024, unrecognized stock-based compensation of $9,923,000, net of estimated forfeitures of $708,000, is expected to be recognized over a weighted average period of 2.1 years. Total stock-based compensation capitalized and included in ending inventory at both OctoberÂ 31, 2024 and JulyÂ 31, 2024 was $198,000. There are no liability-classified stock-based awards outstanding as of OctoberÂ 31, 2024 or JulyÂ 31, 2024.Stock-based compensation expense, by award type, is summarized as follows:Three months ended October 31,20242023Stock options$17,000Â 19,000Â Performance shares(397,000)357,000Â RSUs, restricted stock and share units521,000Â 2,244,000Â ESPP14,000Â 25,000Â Stock-based compensation expense before income tax benefit155,000Â 2,645,000Â Estimated income tax benefit(20,000)(584,000)Net stock-based compensation expense$135,000Â 2,061,000Â During the three months ended October 31, 2024, we reversed a portion of our stock-based compensation expense related to performance shares due to lower-than-estimated achievement of fiscal 2022 performance share goals. Stock-based compensation expense for the more recent period also reflects the forfeiture of awards related to our former Chief Operating Officer, whose employment was terminated during our first quarter of fiscal 2025. With respect to stock-based compensation expense reported in the prior year period, we had determined to settle fiscal 2024 non-equity annual incentive awards accrued during such period with stock-based awards in lieu of cash. Also, contributing to the higher stock-based compensation expense in the prior year period was our annual grant of stock-based awards to non-executive employees. Due to the number of shares available for grant under the 2023 Plan, such grants of stock-based awards did not occur in our first quarter of fiscal 2025.ESPP stock-based compensation expense includes the 15% discount offered to participants in the ESPP.The estimated income tax benefit as shown in the above table was computed using income tax rates expected to apply when the awards are settled. Such deferred tax asset was recorded net as part of our non-current deferred tax liability on our Condensed Consolidated Balance Sheets as of OctoberÂ 31, 2024 and JulyÂ 31, 2024. The actual income tax benefit recognized for tax reporting is based on the fair market value of our common stock at the time of settlement and can significantly differ from the estimated income tax benefit recorded for financial reporting. 28IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESNOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS(Unaudited)Stock Options The following table summarizes the Plan's activity:Â Awards(in Shares)Weighted AverageExercise PriceWeighted AverageRemaining ContractualTerm (Years)AggregateIntrinsic ValueOutstanding at July 31, 2024141,190Â $20.61Â Â Â Outstanding at October 31, 2024141,190Â $20.61Â 4.26$â€”Â Exercisable at October 31, 2024129,840Â $20.84Â 4.14$â€”Â Vested and expected to vest at October 31, 2024140,315Â $20.62Â 4.25$â€”Â Stock options outstanding as of OctoberÂ 31, 2024 have exercise prices ranging from $17.88 - $28.35, representing the fair market value of our common stock on the date of grant, a contractual term of ten years and a vesting period of five years.Performance Shares, RSUs, Restricted Stock, Share Units and Other Stock-based AwardsThe following table summarizes the Plan's activity relating to performance shares, RSUs, restricted stock, share units and other stock-based awards:Â Â Awards(in Shares)Weighted AverageGrant Date Fair ValueAggregateIntrinsic ValueOutstanding at July 31,
2024Â 1,800,288Â $10.61Â GrantedÂ 1,154,859Â 5.04Â SettledÂ (204,292)11.26Â Canceled/ForfeitedÂ (128,892)10.61Â Outstanding at October 31,
2024Â 2,621,963Â $8.11Â $9,754,000Â Â Â Vested at October 31, 2024Â 628,254Â $12.63Â $2,337,000Â Â Â Vested and expected to vest at October 31,
2024Â 2,509,221Â $8.02Â $9,334,000Â During the three months ended October 31, 2024, our Board of Directors authorized the issuance of stock-based awards with a total unrecognized compensation expense, net of estimated forfeitures, of approximately $6,700,000. Through the issuance date, approximately $2,000,000 of such authorization remains subject to grant pending approval by our stockholders of an amendment to our 2023 Plan to increase the number of available shares of common stock authorized for issuance by 2,195,000 shares.The total intrinsic value relating to fully-vested awards settled during the three months ended October 31, 2024 and 2023 was $636,000 and $2,656,000, respectively. The performance shares granted to employees principally vest over a three-year performance period, if pre-established performance goals are attained, or as specified pursuant to the Plan and related agreements. As of OctoberÂ 31, 2024, the number of outstanding performance shares included in the above table, and the related compensation expense generally assume achievement of the pre-established goals at a target level, except for two of our former CEOs whose achievement was based on maximum performance pursuant to their then pre-existing change-in-control agreements. 29IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESNOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS(Unaudited)RSUs and restricted stock granted to non-employee directors prior to August 2022 had a vesting period of five years and are convertible into shares of our common stock generally at the time of termination, on a one-for-one basis for no cash consideration, or earlier under certain circumstances. Commencing in August 2022, such awards have a vesting period of one year.RSUs granted to employees prior to August 2022 have a vesting period of five years and are convertible into shares of our common stock generally at the time of vesting, on a one-for-one basis for no cash consideration. Commencing in August 2022, such RSUs have a vesting period of three years. Share units granted prior to July 31, 2017 were vested when issued and are convertible into shares of our common stock, generally at the time of termination, on a one-for-one basis for no cash consideration, or earlier under certain circumstances. Share units granted on or after July 31, 2017 were granted to certain employees in lieu of non-equity incentive compensation and are convertible into shares of our common stock on the one-year anniversary of the respective grant date. In July 2024 and 2023, we granted shares of our common stock to certain employees in lieu of non-equity incentive compensation. The fair value of performance shares, RSUs, restricted stock, share units and other stock-based awards is determined using the closing market price of our common stock on the date of grant, less the present value of any estimated future dividend equivalents such awards are not entitled to receive and an applicable estimated discount for any post-vesting transfer restrictions. RSUs, performance shares and restricted stock are entitled to dividend equivalents, as applicable, unless forfeited before vesting occurs. Share units and other stock-based awards would be entitled to dividend equivalents while the underlying shares are unissued.Dividend equivalents are subject to forfeiture, similar to the terms of the underlying stock-based awards, and are payable in cash generally at the time of settlement of the underlying award. During the three months ended October 31, 2024 and 2023, we reversed $27,000 and $23,000, respectively, of previously accrued dividend equivalents due to forfeitures and paid out $39,000 and $114,000, respectively. Accrued dividend equivalents were recorded as a reduction to retained earnings. As of OctoberÂ 31, 2024 and JulyÂ 31, 2024, accrued dividend equivalents were $250,000 and $316,000, respectively. With respect to the actual settlement of stock-based awards for income tax reporting, during the three months ended October 31, 2024 and 2023, we recorded an income tax benefit of $25,000 and $444,000, respectively. (15) Â Â Â Â Segment InformationReportable operating segments are determined based on Comtechâ€™s management approach. The management approach, as defined by FASB ASC 280 "Segment Reporting" is based on the way that the CODM organizes the segments within an enterprise for making decisions about resources to be allocated and assessing their performance. As of the issuance date, our CODM, for purposes of FASB ASC 280, is our Chairman, President and Chief Executive Officer, Kenneth H. Traub. Satellite and Space Communications is organized into four technology areas: satellite modem and amplifier technologies, troposcatter technologies, government services and space components. This segment offers customers: satellite ground infrastructure technologies, services and system integration that facilitate the transmission of voice, video and data over GEO, MEO and LEO satellite constellations, including traveling wave tube power amplifiers, modems, VSAT platforms and frequency converters; over-the-horizon microwave solutions that can transmit digitized voice, video, and data over distances up to 200 miles using the troposphere and diffraction; professional engineering, training and field support services, including cybersecurity, for multiple U.S. government agencies; and procurement and supply chain management of high reliability Electrical, Electronic and Electromechanical ("EEE") parts for satellite, launch vehicle and manned space applications.30IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESNOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS(Unaudited)Terrestrial and Wireless Networks is organized into three service areas: next generation 911 and call delivery, Solacom call handling solutions, and trusted location and messaging solutions. This segment offers customers: Wireless/VoIP 911 location and routing services to connect emergency calls to Public Safety Answering Points ("PSAPs"); SMS text to 911 services, providing alternate paths for individuals who need to request assistance (via text messaging) a method to reach PSAPs; next generation 911 solutions, providing emergency call routing, location validation, policy-based routing rules, logging and security functionality; Emergency Services IP Network transport infrastructure for emergency services communications and support of next generation 911 services; call handling applications for PSAPs; wireless emergency alerts solutions for network operators; and software and equipment for location-based and text messaging services for various applications, including for public safety, commercial and government services.Our CODM primarily uses a metric that we refer to as Adjusted EBITDA to measure an operating segmentâ€™s performance and to make decisions about resources to be allocated. Our Adjusted EBITDA metric for the Satellite and Space Communications and Terrestrial and Wireless Networks segments do not consider allocation of any indirect expenses that are unrelated to the segment's operations, or any of the following: interest, income taxes, depreciation, amortization of intangibles, impairment of long-lived assets, including goodwill, amortization of cost to fulfill assets, amortization of stock-based compensation, CEO transition costs, change in fair value of warrants and derivatives, proxy solicitation costs, restructuring costs, strategic emerging technology costs (for next-generation satellite technology) and write-off of deferred financing costs, and in the recent past, acquisition plan expenses, change in fair value of the convertible preferred stock purchase option liability, COVID-19 related costs, facility exit costs, strategic alternatives expenses and other and loss on business divestiture. These items, while periodically affecting our results, may vary significantly from period to period and may have a disproportionate effect in a given period, thereby affecting the comparability of results. Any amounts shown in the Adjusted EBITDA calculation for our Satellite and Space Communications and Terrestrial and Wireless Networks segments are directly attributable to those segments. Our Adjusted EBITDA is also used by our management in assessing the Company's operating results. Although closely aligned, the Company's definition of Adjusted EBITDA is different than EBITDA (as such term is defined in our Credit Facility) utilized for financial covenant calculations and also may differ from the definition of EBITDA or Adjusted EBITDA used by other companies and, therefore, may not be comparable to similarly titled measures used by other companies.31IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESNOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS(Unaudited)Operating segment information, along with a reconciliation of segment net income (loss) and consolidated net loss to Adjusted EBITDA is presented in the tables below:Â Three months ended October 31, 2024Â Satellite and Space CommunicationsTerrestrial and Wireless NetworksUnallocatedTotalNet sales$58,933,000Â 56,867,000Â â€”Â $115,800,000Â Operating income (loss)$(118,807,000)5,315,000Â (15,678,000)$(129,170,000)Net income (loss)$(119,391,000)5,342,000Â (34,358,000)$(148,407,000)(Benefit from) provision for income taxes(55,000) (9,000)2,198,000Â 2,134,000Â Interest expense11,000Â â€”Â 9,521,000Â 9,532,000Â Interest (income) and other628,000Â (18,000)25,000Â 635,000Â Write-off of deferred financing costsâ€”Â â€”Â 1,412,000Â 1,412,000Â Change in fair value of warrants and derivativesâ€”Â â€”Â 5,524,000Â 5,524,000Â Amortization of stock-based compensationâ€”Â â€”Â 155,000Â 155,000Â Amortization of intangibles2,976,000Â 3,617,000Â â€”Â 6,593,000Â Depreciation847,000Â 1,962,000Â 86,000Â 2,895,000Â Impairment of long-lived assets, including goodwill79,555,000Â â€”Â â€”Â 79,555,000Â Amortization of cost to fulfill assets261,000Â â€”Â â€”Â 261,000Â Proxy solicitation costsâ€”Â â€”Â 1,583,000Â 1,583,000Â CEO transition costsâ€”Â â€”Â 598,000Â 598,000Â Restructuring costs13,740,000Â 90,000Â 4,023,000Â 17,853,000Â Strategic emerging technology costs280,000Â â€”Â â€”Â 280,000Â Adjusted EBITDA$(21,148,000)$10,984,000Â $(9,233,000)$(19,397,000)Purchases of property, plant and equipment$50,000Â 2,108,000Â 257,000Â $2,415,000Â Total assets at OctoberÂ 31, 2024$300,262,000Â 458,443,000Â 34,498,000Â $793,203,000Â Â Three months ended October 31, 2023Â Satellite and Space CommunicationsTerrestrial and Wireless NetworksUnallocatedTotalNet sales$102,388,000Â 49,523,000Â â€”Â $151,911,000Â Operating income (loss)$10,105,000Â 4,040,000Â (12,059,000)$2,086,000Â Net income (loss)$9,303,000Â 4,145,000Â (14,885,000)$(1,437,000)Provision for (benefit from) income taxes227,000Â (300,000) (1,271,000)(1,344,000)Interest expense872,000Â â€”Â 4,060,000Â 4,932,000Â Interest (income) and other(297,000)195,000Â 37,000Â (65,000)Amortization of stock-based compensationâ€”Â â€”Â 2,645,000Â 2,645,000Â Amortization of intangibles1,672,000Â 3,617,000Â â€”Â 5,289,000Â Depreciation954,000Â 1,973,000Â 95,000Â 3,022,000Â Amortization of cost to fulfill assets240,000Â â€”Â â€”Â 240,000Â Restructuring costs790,000Â 7,000Â 2,919,000Â 3,716,000Â Â Â Â Â Strategic emerging technology costs1,370,000Â â€”Â â€”Â 1,370,000Â Adjusted EBITDA$15,131,000Â 9,637,000Â (6,400,000)$18,368,000Â Purchases of property, plant and equipment$903,000Â 1,736,000Â 577,000Â $3,216,000Â Total assets at OctoberÂ 31, 2023$527,343,000Â 460,088,000Â 25,112,000Â $1,012,543,000Â 32IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESNOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS(Unaudited)Unallocated expenses result from corporate expenses such as executive compensation, accounting, legal and other regulatory compliance related costs and also includes all of our amortization of stock-based compensation. See Note (1) - General for information related to CEO transition and proxy solicitation related costs. During the three months ended October 31, 2024, our Unallocated segment also incurred $4,023,000 of restructuring costs focused on: (i) legal and advisory fees associated with our previously announced transformation strategy to explore strategic alternatives and operational initiatives to align our cost structure with our future anticipated business, and (ii) legal and advisory fees related to our Credit Facility and to improve liquidity. During the three months ended October 31, 2023, our Unallocated segment incurred $2,919,000 of restructuring costs focused on streamlining our operations and legal and other related expenses for the PST Divestiture.During the three months ended October 31, 2024, our Satellite and Space Communications segment recorded a $79,555,000 non-cash goodwill impairment charge (see Note (16) - Long-lived Assets, including Goodwill for additional information). During the three months ended October 31, 2024, our Satellite and Space Communications segment also recorded $13,740,000 of restructuring costs, which included: (i) $11,369,000 of non-cash inventory write downs included in Cost of Sales in our Condensed Consolidated Statements of Operations (see Note (8) - Inventories for additional information); and (ii) $2,371,000 of costs included in Selling, General and Administrative expenses in our Condensed Consolidated Statements of Operations related to our transformation strategy (principally, the CGC Divestiture). During the three months ended October 31, 2023, our Satellite and Space Communications segment recorded $790,000 of restructuring costs to streamline our operations and improve efficiency, including costs related to the relocation of certain of our satellite ground infrastructure production facilities to our 146,000 square foot facility in Chandler, Arizona. In addition, during the three months ended October 31, 2024, we incurred $280,000 of strategic emerging technology costs for next-generation satellite technology. Similar strategic emerging technology costs of $1,370,000 were incurred during the three months ended October 31, 2023. During the three months ended October 31, 2024 and 2023, our Terrestrial and Wireless Networks segment recorded $90,000 and $7,000, respectively, of restructuring costs primarily incurred to streamline our operations and improve efficiency.Interest

expense in the tables above primarily relates to our credit facilities, and includes the amortization of deferred financing costs. See Note (10) - Credit Facility and Note (11) - Subordinated Credit Facility for further discussion. Intersegment sales for the three months ended October 31, 2024 and 2023 between the Satellite and Space Communications segment and the Terrestrial and Wireless Networks segment were nominal. All intersegment sales are eliminated in consolidation and are excluded from the tables above.Unallocated assets at OctoberÂ 31, 2024 consist principally of cash and cash equivalents, corporate property, plant and equipment, operating lease right of use assets and deferred financing costs. The large majority of our long-lived assets are located in the U.S.(16) Â Â Â Â Long-lived Assets, including GoodwillThe following table represents goodwill by reportable operating segment as of OctoberÂ 31, 2024 and JulyÂ 31, 2024. Satellite and Space CommunicationsTerrestrial and Wireless NetworksTotalBalance as of JulyÂ 31, 2024$110,090,000Â 174,090,000Â $284,180,000Â Goodwill impairment(79,555,000)â€"Â (79,555,000)Balance as of OctoberÂ 31, 2024$30,535,000Â 174,090,000Â $204,625,000Â At OctoberÂ 31, 2024 and JulyÂ 31, 2024, accumulated goodwill impairment losses related to our Satellite and Space Communications segment totaled $128,480,000 and $48,925,000, respectively. There are no accumulated impairments for our Terrestrial and Wireless Network segment. 33IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESNOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS(Unaudited)In accordance with FASB ASC 350, we perform a goodwill impairment analysis at least annually (on the first day of the first quarter of each fiscal year, or August 1st), unless indicators of impairment exist in interim periods. If we fail the quantitative assessment of goodwill impairment ("quantitative assessment"), we would be required to recognize an impairment loss equal to the amount that a reporting unit's carrying value exceeded its fair value; however, any loss recognized should not exceed the total amount of goodwill allocated to that reporting unit.During the fourth quarter of fiscal year 2024, our lower-than-expected financial performance in our Satellite and Space Communications segment, default on certain credit facility covenants and the sustained decrease in stock price since August 1, 2023 were considered triggering events which required a quantitative impairment test as of July 31, 2024. We performed a quantitative assessment using market participant assumptions to determine if the fair value of each of our reporting units with goodwill exceeded its carrying value. In making this assessment, we considered, among other things: expectations of projected net sales and cash flows, assumptions impacting the weighted average cost of capital, trends in trading multiples of comparable companies, changes in our stock price and changes in the carrying values of our reporting units with goodwill. We also considered overall business conditions. Ultimately, based on our quantitative evaluations, we determined that the carrying value of our Satellite and Space Communications reporting unit exceeded its fair value and recognized a goodwill impairment loss of $48,925,000 in fiscal 2024. We also determined that our Terrestrial and Wireless Networks reporting unit had an estimated fair value in excess of its carrying value of at least 24.7% and concluded that our goodwill for this reporting unit was not impaired.Given our Satellite and Space Communications segment's financial performance in the first quarter of fiscal 2025, and considering triggering events within this segment through the issuance date, we determined that we were required to perform another quantitative impairment test on an interim basis as of October 31, 2024. Following the same approach as outlined above, ultimately, based on our quantitative evaluations, we determined that the carrying value of our Satellite and Space Communications reporting unit exceeded its fair value and recognized a goodwill impairment loss of $79,555,000 during the three months ended October 31, 2024.In performing the quantitative assessments, we estimated the fair value of each of our reporting units using a combination of the income and market approaches. The income approach, also known as the discounted cash flow ("DCF") method, utilizes the present value of cash flows to estimate fair value. The future cash flows for our reporting units were projected based on our estimates, at that time, of future revenues, operating income and other factors (such as working capital and capital expenditures). For purposes of conducting our impairment analysis, we assumed revenue growth rates and cash flow projections that are below our actual long-term expectations. The discount rates used in our DCF method were based on a weighted-average cost of capital ("WACC") determined from relevant market comparisons, adjusted upward for specific reporting unit risks (primarily the uncertainty of achieving projected operating cash flows). A terminal value growth rate was applied to the final year of the projected period, which reflects our estimate of stable, perpetual growth. We then calculated a present value of the respective cash flows for each reporting unit to arrive at an estimate of fair value under the income approach. Under the market approach, we estimated a fair value based on comparable companies' market multiples of revenues and earnings before interest, taxes, depreciation and amortization and factored in a control premium. Finally, we compared our estimates of fair values to our total public market capitalization and assessed implied control premiums based on our common stock price of $3.72 and $3.17 as of the dates of testing (October 31, 2024 and July 31, 2024, respectively). In tandem with our quantitative impairment test as of July 31, 2024 and decision in July 2024 to exit our operations in Basingstoke, United Kingdom (which became a separate asset group, the â€œU.K. Asset Groupâ€), we assessed the recoverability of the carrying value of the U.K. Asset Group under the accounting standards for assets held and used as of July 31, 2024 and determined that the undiscounted future cash flows to complete the exit of our Basingstoke operations indicated that the carrying amount of the U.K. Asset Group was not recoverable. As a result, we recorded a $15,600,000 non-cash long-lived asset impairment charge within the Satellite and Space Communications segment in fiscal 2024. We allocated $9,925,000 of this impairment to the carrying value of Intangibles with Finite Lives, net, $2,651,000 to Property, Plant & Equipment, net, $1,873,000 to Other Assets, net and $1,151,000 to Operating Lease Right-of-Use Assets, net. In light of our quantitative interim impairment tests as of October 31, 2024 and July 31, 2024, we assessed the recoverability of the remaining carrying values of long-lived assets within the Satellite and Space Communications segment. The undiscounted future cash flows of the asset group indicated that the carrying amount of the asset group was recoverable. 34IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESNOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS(Unaudited)It is possible that, during the remainder of fiscal 2025 or beyond, business conditions (both in the U.S. and internationally) could deteriorate from the current state, our current or prospective customers could materially postpone, reduce or even forgo purchases of our products and services to a greater extent than we currently anticipate, or our common stock price could fluctuate. A sustained significant decline in our actual operating performance, as compared to our forecast, and/or a continued sustained decline in our common stock price, may require us to perform another interim quantitative impairment test during fiscal 2025, which may result in an impairment of our long-lived assets (including goodwill) assigned to one or both of our reporting units.In any event, we are required to perform our next annual goodwill impairment analysis on August 1, 2025 (the start of our fiscal 2026). If our assumptions and related estimates change in the future, or if we change our reporting unit structure or other events and circumstances change, we may be required to record impairment charges when we perform these tests, or in other future periods. Any impairment charges that we may record in the future could be material to our results of operations and financial condition.(17) Â Â Â Â Intangible AssetsIntangible assets with finite lives are as follows:Â October 31, 2024Â Weighted AverageAmortization PeriodGross CarryingAmountAccumulatedAmortizationNet CarryingAmountCustomer relationships20.2$294,258,000Â 138,168,000Â $156,090,000Â Technologies13.6106,149,000Â 82,516,000Â 23,633,000Â Trademarks and other16.931,826,000Â 23,314,000Â 8,512,000Â TotalÂ $432,233,000Â 243,998,000Â $188,235,000Â Â July 31, 2024Â Weighted AverageAmortization PeriodGross CarryingAmountAccumulatedAmortizationNet CarryingAmountCustomer relationships20.2$302,058,000Â 141,601,000Â $160,457,000Â Technologies14.8113,149,000Â 87,809,000Â 25,340,000Â Trademarks and other16.732,926,000Â 23,895,000Â 9,031,000Â TotalÂ $448,133,000Â 253,305,000Â $194,828,000Â The weighted average amortization period in the above table excludes fully amortized intangible assets. Amortization expense for the three months ended October 31, 2024 and 2023 was $6,593,000 and $5,289,000, respectively. Amortization expense for the three months ended October 31, 2024 includes $1,343,000 of accelerated amortization due to the impact of the CGC Divestiture. During the most recent fiscal quarter, we also wrote-off $15,900,000 of fully amortized intangible assets related to the CGC Divestiture.The estimated amortization expense consists of the following for the fiscal years ending July 31:2025$21,722,000Â 202619,128,000Â 202717,774,000Â 202817,774,000Â 202916,353,000Â 35IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESNOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS(Unaudited)We review net intangible assets with finite lives for impairment when an event occurs indicating the potential for impairment. Based on our assessment in the fourth quarter of fiscal 2024, we recognized an impairment loss of $9,925,000 in fiscal 2024 within our Satellite and Space Communications segment. See Note (16) - Long-Lived Assets, Including Goodwill for more information. We believe that the carrying values of our remaining net intangible assets were recoverable as of OctoberÂ 31, 2024. However, if business conditions deteriorate, we may be required to record impairment losses, and/or increase the amortization of intangibles in the future. Any impairment charges that we may record in the future could be material to our results of operations and financial condition.(18) Â Â Â Â Convertible Preferred StockFiscal 2024 and Prior ActivityOn October 18, 2021, we entered into a Subscription Agreement (the â€œSubscription Agreementâ€) with certain affiliates and related funds of White Hat Capital Partners LP and Magnetar Capital LLC (collectively, the â€œInvestorsâ€). On October 19, 2021, pursuant to the terms of the Subscription Agreement, the Investors purchased an aggregate of 100,000 shares of Series A Convertible Preferred Stock, with a par value of $0.10 per share, for an aggregate purchase price of $100,000,000. White Hat Capital Partners LP is affiliated with Mark Quinlan, who serves as a member of our Board of Directors.On December 13, 2023, we and the Investors agreed to change certain terms of the Series A Convertible Preferred Stock, effected through an Exchange Agreement, pursuant to which the Investors exchanged (the â€œSeries A Exchangeâ€) all 100,000 shares of Series A Convertible Preferred Stock outstanding for 100,000 shares of our newly issued Series A-1 Convertible Preferred Stock, par value $0.10 per share (the â€œSeries A-1 Convertible Preferred Stockâ€), with an initial liquidation preference of $1,134.20 per share. As a result of the Series A Exchange, no shares of Series A Convertible Preferred Stock remain outstanding. On January 22, 2024, we entered into a Subscription and Exchange Agreement with the Investors, relating to: (i) the issuance and sale of 45,000 shares of Series B Convertible Preferred Stock, par value $0.10 per share (the â€œSeries B Convertible Preferred Stockâ€), for an aggregate purchase price of $45,000,000, or $1,000 per share (the â€œPrimary Issuanceâ€), (ii) the exchange of 100,000 shares of our Series A-1 Convertible Preferred Stock for 115,721.22 shares of Series B Convertible Preferred Stock (the â€œSeries B Exchangeâ€) and (iii) the issuance to the Investors of 5,400 shares of Series B Convertible Preferred Stock in lieu of cash for certain expense reimbursements (the â€œSeries B Reimbursementâ€ and, together with the Primary Issuance and the Series B Exchange, the â€œSeries B Issuanceâ€). As a result of the Series B Exchange, no shares of Series A-1 Convertible Preferred Stock remain outstanding. We received $43,200,000 of cash proceeds from the Primary Issuance, net of $1,800,000 for certain expense reimbursements. On June 17, 2024, in connection with entering into the Credit Facility discussed in Note (10) - Credit Facility, we and the Investors agreed to change certain terms of the Series B Convertible Preferred Stock. The changes altered the preferred holdersâ€™ existing consent rights and existing put rights alongside payments upon a change of control following specified asset sales, in each case consistent with the Credit Facility. To effect these changes, we and the Investors entered into a Subscription and Exchange Agreement, pursuant to which the Investors: (i) exchanged, in a transaction exempt from registration under the Securities Act of 1933, all of the 166,121.22 shares of Series B Convertible Preferred Stock outstanding for 166,121.22 shares of our newly issued Series B-1 Convertible Preferred Stock, par value $0.10 per share (the â€œSeries B-1 Exchangeâ€), with an initial liquidation preference of $1,036.58 per share, and (ii) received 5,705.83 additional shares of Series B-1 Convertible Preferred Stock as a consent fee (the "Series B-1 Fee"). As a result of the Series B-1 Exchange, no shares of Series B Convertible Preferred Stock remain outstanding. We did not receive any cash proceeds from the Series B-1 Exchange.36IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESNOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS(Unaudited)Fiscal 2025 ActivityOn October 17, 2024, in connection with amending the Credit Facility discussed in Note (10) - Credit Facility, we and the Investors agreed to change certain terms of the Series B-1 Convertible Preferred Stock. The changes: altered the date on which preferred holders can opt to have us repurchase their Series B-2 Convertible Preferred Shares (as defined below) in certain circumstances; provided for increases to the dividend rate in certain circumstances and provided for an option for the preferred holders to elect to receive dividends in cash (to the extent permitted by law); and clarified the preferred holdersâ€™ existing consent rights, among other things. To effect the changes described above, we and the Investors entered into a new Subscription and Exchange Agreement (the "Subscription and Exchange Agreement"), pursuant to which the Investors: (i) exchanged all of the 171,827.05 shares of Series B-1 Convertible Preferred Stock outstanding for 171,827.05 shares of our newly issued Series B-2 Convertible Preferred Stock, par value $0.10 per share (the â€œSeries B-2 Exchangeâ€), with an initial liquidation preference of $1,067.87 per share; and (ii) received 3,436.53 additional shares of Series B-2 Convertible Preferred Stock as a consent fee (the "Series B-2 Fee" and, together with the Series B Reimbursement and the Series B-1 Fee, the â€œAdditional Issuancesâ€). As a result of the Series B-2 Exchange, no shares of Series B-1 Convertible Preferred Stock remain outstanding. We did not receive any cash proceeds from the Series B-2 Exchange. The Series B-2 Convertible Preferred Stock ranks senior to the shares of our common stock, with respect to the payment of dividends and the distribution of assets upon a liquidation, dissolution or winding up of the Company. Each share of Series B-2 Convertible Preferred Stock is entitled to a cumulative dividend (the â€œDividendâ€) at the rate of 9.00% per annum, compounding quarterly, paid-in-kind, or 7.75% per annum, compounding quarterly, paid in cash, at our election (except as described below), or 6.50% per annum, in respect of any shares of Series B-2 Convertible Preferred Stock that remain outstanding following the redemption of at least fifty percent (50%) of the Series B-2 Convertible Preferred Stock pursuant to the exercise of an asset sale or change in control put right or an asset sale call right, as described below. The Dividend rate may also increase following certain events, including certain asset sales that constitute a change in control, as set forth in the certificate of designations governing the Series B-2 Convertible Preferred Stock (the "Series B-2 Certificate of Designations"). For any quarter in which the Dividend is not paid in cash, such Dividend becomes part of the liquidation preference of the Series B-2 Convertible Preferred Stock. In addition, no dividend or other distribution on our common stock will be declared or paid on our common stock unless, at the time of such declaration and payment, an equivalent dividend or distribution is declared and paid on the Series B-2 Convertible Preferred Stock (the â€œParticipating Dividendâ€), provided that in the case of any such dividend in the form of cash, in lieu of a cash payment, such Participating Dividend will become part of the liquidation preference of the Series B-2 Convertible Preferred Stock. Such Participating Dividend results in the Series B-2 Convertible Preferred Stock meeting the definition of a "participating security" for purposes of our earnings per share calculations. Following the satisfaction of all obligations under the Credit Facility in full and the termination of all of commitments under the Credit Facility (a â€œCA Satisfactionâ€), and (i) our failure to fully satisfy an exercised put right (other than a put right exercised in connection with an Asset Sale that constitutes a change in control) or (ii) beginning on or after April 30, 2027 (or later in certain circumstances), holders of the Series B-2 Convertible Preferred Stock will be entitled to elect to have us pay the Dividend in cash (to the extent permitted by law).The shares of Series B-2 Convertible Preferred Stock are convertible into shares of common stock at the option of the holder thereof at any time. At any time after JulyÂ 22, 2027, we have the right to mandate conversion of the Series B-2 Convertible Preferred Stock, subject to certain restrictions based on the price of our common stock in the preceding thirty (30) trading days. The conversion price for the Series B-2 Convertible Preferred Stock is $7.99, subject to certain adjustments set forth in the Series B-2 Certificate of Designations.Holders of the Series B-2 Convertible Preferred Stock are entitled to vote with the holders of our common stock on an as-converted basis, and are entitled to a separate class vote with respect to, among other things, amendments to our organizational documents that have an adverse effect on the Series B-2 Convertible Preferred Stock, authorizations or issuances of securities of the Company (other than the issuance of up to $50,000,000 of shares of common stock), the payment of dividends, related party transactions, repurchases or redemptions of securities of the Company, dispositions of businesses or assets involving consideration having a fair value in excess of $75,000,000 (or $20,000,000 following a CA Satisfaction), the incurrence of certain indebtedness and certain amendments or extensions of our Credit Facility on terms and conditions that, taken as a whole, (A) are materially different from the existing Credit Facility or (B) adversely affect our ability to perform our obligations in connection with an optional repurchase of the Series B-2 Convertible Preferred Stock, in each case, subject to the exceptions and qualifications set forth in the Series B-2 Certificate of Designations.37IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESNOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS(Unaudited)Holders have the right to require us to repurchase their Series B-2 Convertible Preferred Stock (at 1.0x the liquidation preference, plus accrued and unpaid dividends) on a date occurring either: (a) on or after October 31, 2028, (b) upon the consummation of an asset sale meeting certain criteria, or (c) on or after April 30, 2027 following a CA Satisfaction. We have the right to repurchase all, or less than all, of the Series B-2 Convertible Preferred Stock upon the consummation of an asset sale meeting the same criteria, other than an asset sale that would result in a change-of-control. In addition, each holder will have the right to cause us to repurchase its Series B-2 Convertible Preferred Stock in connection with a Change of Control (as defined in the Series B-2 Certificate of Designations) at 1.5x (or 1.0x in the case of Series B-2 Convertible Preferred Stock issued in the Additional Issuances) the liquidation preference, plus accrued and unpaid dividends. Any repurchase described above would be subject to the terms set forth in the Series B-2 Certificate of Designations.Upon a repurchase of the Series B-2 Convertible Preferred Stock at 1.0x the liquidation preference, we will issue each respective holder a warrant (a â€œWarrantâ€). A Warrant will represent the right

to acquire our common stock, as further described in the Subscription and Exchange Agreement, for a term of five years and six months from the issuance of such Warrant, at an initial exercise price equal to the conversion price on the date of issuance of such Warrant, subject to certain adjustments. We determined that our obligation to issue a Warrant met the definition of a freestanding financial instrument that should be accounted for as a liability. The Warrant liability is classified in "Other liabilities" on the Condensed Consolidated Balance Sheets and is remeasured to its estimated fair value each reporting period, using Level 3 fair value inputs, until the Warrant is exercised or expires. Changes in the estimated fair value of the Warrant are recognized in our Condensed Consolidated Statements of Operations as a non-cash expense or benefit. As of October 31, 2024 and July 31, 2024, the Warrant liability was remeasured to $3,063,000 and $710,000, respectively, resulting in non-cash expense for the three months ended October 31, 2024 of $2,353,000 recorded in "Other expenses (income) - Change in fair value of warrants and derivatives" on the Condensed Consolidated Statements of Operations.We accounted for the cancellation of our Series B-1 Convertible Preferred Stock as an extinguishment based on a qualitative and quantitative assessment of the terms of the preferred shares exchanged. We recognized a $51,179,000 gain on extinguishment, representing the difference between the carrying value of the Series B-1 Convertible Preferred Stock and the issuance date fair value of the Series B-2 Convertible Preferred Stock. As the Series B-1 Convertible Preferred Stock was classified as temporary equity, the gain on extinguishment was included as an offset in determining net loss attributable to common stockholders and credited to retained earnings as a return from the holders.We identified several embedded derivatives that require bifurcation from the Series B-2 Convertible Preferred Stock under ASC 815, including the holders' right to: (i) require us to repurchase Series B-2 Convertible Preferred Stock upon the consummation of an asset sale meeting certain criteria, or in connection with a change in control; (ii) convert Series B-2 Convertible Preferred Shares into shares of our common stock; (iii) increase the dividend rate in certain circumstances; and (iv) elect to receive cash dividends in certain circumstances. When evaluating such embedded derivatives, we determined that the Series B-2 Convertible Preferred Stock was more akin to a debt-like host than an equity-like host. We also determined that such features qualify for accounting as one combined embedded derivative liability. We established an initial embedded derivative liability of $38,832,000, which was recorded as a reduction to the initial fair value of the Series B-2 Convertible Preferred Stock and presented with "Other liabilities" on the Condensed Consolidated Balance Sheets. The combined embedded derivative liability is remeasured to its estimated fair value each reporting period, using Level 3 fair value inputs. Changes in the estimated fair value of the combined embedded derivative liability are recognized in our Condensed Consolidated Statements of Operations as a non-cash expense or benefit. As of October 31, 2024, the embedded derivative liability was remeasured to $39,114,000, resulting in a non-cash expense for the three months ended October 31, 2024 of $282,000 recorded in "Other expenses (income) - Change in fair value of warrants and derivatives" on the Condensed Consolidated Statements of Operations.38IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESNOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS(Unaudited)In accordance with ASC 480, Distinguishing Liabilities from Equity, specifically ASC 480-10-S99-3A(2), SEC Staff Announcement: Classification and Measurement of Redeemable Securities, we classified the Series B-2 Convertible Preferred Stock outside of permanent equity, as temporary equity, since the redemption of such shares is at the option of the holder on a fixed date or upon the occurrence of certain events that are not solely within our control. Upon the Series B-2 Exchange, the initial estimated fair value of the Series B-2 Convertible Preferred Stock was $132,310,000. We reduced the initial estimated fair value of the Series B-2 Convertible Preferred Stock to establish the initial combined embedded derivative liability, as discussed above. We also adjusted the carrying value of the Series B-2 Convertible Preferred Stock at October 31, 2024 based on its redemption value of $187,814,000, which includes $655,000 of accumulated and unpaid dividends. During the three months ended October 31, 2024, the adjustments charged against retained earnings and additional paid in capital to increase the carrying values of Convertible Preferred Stock, while outstanding, to their respective redemption values totaled $58,634,000. The following table presents the allocation of the initial estimated fair value of the Series B-2 Convertible Preferred Stock to its host instrument and combined embedded derivatives on October 17, 2024: Initial estimated fair value of Series B-2 Convertible Preferred Stock$132,310,000Â Initial estimated fair value and carrying value of combined embedded derivatives38,832,000Â Initial carrying value of Series B-2 Convertible Preferred Stock$93,478,000Â The following table presents a reconciliation of the adjustments to increase the carrying values of the Convertible Preferred Stock to their redemption values while outstanding: Three months ended October 31, 2024Redemption value of Series B-2 Convertible Preferred Stock at October 31, 2024$187,814,000Â Less: Carrying value of combined embedded derivatives at October 31, 202439,114,000Â Carrying value of Series B-2 Convertible Preferred Stock at October 31, 2024148,700,000Â Less: Initial carrying value of Series B-2 Convertible Preferred Stock at October 17, 202493,478,000Â Adjustment to increase carrying value of Series B-2 Convertible Preferred Stock to Â Â Â its redemption value at October 31, 202455,222,000Â Adjustment to increase carrying value of Series B-1 Convertible Preferred Stock toÂ Â Â its redemption value (while outstanding)3,412,000Â Total adjustments to redemption values charged to Stockholder's Equity$58,634,000Â (19) Â Â Â Â Stockholdersâ€™ EquityShelf RegistrationOn July 13, 2022, we filed a $200,000,000 shelf registration statement with the SEC for the sale of various types of securities, including debt securities. This shelf registration statement was declared effective by the SEC as of JulyÂ 25, 2022 and expires on JulyÂ 25, 2025.Â To date, we have not issued any securities pursuant to our $200,000,000 shelf registration statement. Because of delinquencies in our Exchange Act reporting, we cannot issue securities under the shelf registration statement without first filing a post-effective amendment to such shelf registration statement with theSEC.Common Stock Repurchase ProgramOn SeptemberÂ 29, 2020, our Board of Directors authorized a $100,000,000 stock repurchase program, which replaced our prior program. The $100,000,000 stock repurchase program has no time restrictions and repurchases may be made from time to time in open-market or privately negotiated transactions, or by other means in accordance with federal securities laws. There were no repurchases during the three months ended October 31, 2024 and 2023.Additional Paid in CapitalDuring the three months ended October 31, 2024, $52,255,000 of the adjustments to the carrying values of outstanding Convertible Preferred Stock to their respective redemption values, while outstanding, was charged to additional paid in capital so as not to exceed the available amount of retained earnings as of October 31, 2024.39IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESNOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS(Unaudited)(20)Â Â Â Â Legal Proceedings and Other MattersFormer CEO Related MattersOn March 12, 2024, the Company terminated Ken Peterman, its President and CEO at the time, for Cause pursuant to the terms of his employment agreement dated September 12, 2022 (the â€œEmployment Agreementâ€). On November 21, 2024 (as amended on December 31, 2024), Mr. Peterman filed a claim with the American Arbitration Association, alleging that Comtech materially breached the Employment Agreement in the termination for Cause and that the termination was a retaliation for whistleblowing by Mr. Peterman in connection with certain of the Companyâ€™s prior financial and accounting practices. The Company independently investigated, with the assistance of an outside advisor, Mr. Peterman's allegations that he was a whistleblower and determined that such allegations were not substantiated. Mr. Peterman claims he is owed direct contractual damages in an amount in excess of $6,000,000 and consequential damages for injury to his professional reputation in excess of $35,000,000. The Company believes Mr. Peterman's claims are entirely without merit and will defend itself vigorously in the matter. On December 11, 2024, Mr. Peterman was indicted by the United States Attorney for the Eastern District of New York and arrested on charges of insider trading and securities fraud. He was also charged with similar allegations by the SEC in a civil lawsuit filed in the Eastern District of New York the same day. The Company is not named as a defendant in either proceeding.CGC Divestiture Export MattersAs discussed further in Note (2) â€“ Divestitures, during our fourth quarter of fiscal 2024, we ceased operations of our steerable antenna product line in Basingstoke, United Kingdom, which incurred cumulative operating losses since our acquisition of this business in fiscal 2020. In November 2024, as part of the wind down of such operations, we completed a disclosure to His Majestyâ€™s Revenue and Customs agency in the United Kingdom (â€œHMRCâ€) related to potential violations of export compliance laws in the United Kingdom. Such disclosure was precipitated by the United Kingdom customs agencyâ€™s halting, in March 2024, an antenna shipment destined for end use by a customer in Azerbaijan and for which we did not have an appropriate export license at the time. Due to our commitment to comply with global export regulations, we immediately and voluntarily initiated a historical review of exports from our Basingstoke location since our acquisition of such business in fiscal 2020. Based on such review, we voluntarily disclosed to the HMRC a misclassification of specially designed, configured or modified antenna systems for military end users and build-to-print aircraft parts. Based on HMRC guidelines and with the assistance of outside local counsel, we estimated that monetary fines and penalties related to potential violations as outlined in our disclosure could range from zero to approximately $9,000,000, with no single amount within that range being a best estimate. Through the issuance date, based on such review and disclosure to HMRC, we determined that a financial loss related to this matter is more than remote, but less than probable given the multiple factors that could influence the ultimate outcome, including but not limited to: the voluntary nature of our disclosure; our Basingstoke operationâ€™s historical compliance record; the number of exports involved; and the nature of the potential violation(s). Based on such determination, we have not accrued for any contingent loss related to these matters as of October 31, 2024.Other MattersIn the ordinary course of business, we include indemnification provisions in certain of our customer contracts to indemnify, hold harmless and reimburse such customers for certain losses, including but not limited to losses related to third-party claims of intellectual property infringement arising from the customerâ€™s use of our products or services. We may also, from time to time, receive indemnification requests from customers related to third-party claims that 911 calls were improperly routed during an emergency. We evaluate such claims as and when they arise. We do not always agree with customers that they are entitled to indemnification and in such cases reject their claims. Despite maintaining that we have properly carried out our duties, we may seek coverage under our various insurance policies; however, we cannot be sure that we will be able to maintain or obtain insurance coverage at acceptable costs or in sufficient amounts or that our insurer will not disclaim coverage as to such claims. Accordingly, pending or future claims asserted against us by a party that we are obligated to indemnify could result in legal costs and damages that could have a material adverse effect on our consolidated results of operations and financial condition.There are also certain other pending and threatened legal actions which arise in the normal course of business. Although the ultimate outcome of these matters is difficult to accurately predict, we believe that the outcome of these other matters will not have a material adverse effect on our consolidated financial condition or results of operations.40IndexCOMTECH TELECOMMUNICATIONS CORP. AND SUBSIDIARIESNOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS(Unaudited)Employment, Change of Control and Indemnification AgreementsWe have entered into employment and/or change of control agreements, as well as indemnification agreements with certain of our executive officers and certain key employees. All of these agreements may require payments by us, in certain circumstances, including, but not limited to, a change in control of the Company or termination of the employee.(21) Â Â Â Â Cost Reduction and Restructuring Related ActivitiesAs of July 31, 2024, our severance liability was $1,029,000. During the three months ended October 31, 2024, in connection with our transformation strategy, we actioned a reduction in force principally within our Satellite and Space Communications and Unallocated segments. Such reduction approximated 6% of our workforce as of July 31, 2024, or approximately $8,000,000 in annualized labor costs. During the three months ended October 31, 2024, we recorded $1,227,000 of severance costs within Selling, general and administrative expenses in our Condensed Consolidated Statements of Operations. After net payments of $1,620,000 during the three months ended October 31, 2024, our severance liability was $636,000 as of OctoberÂ 31, 2024.Subsequent Event Subsequent to quarter-end, we further reduced our workforce as of July 31, 2024 by another 7%, or approximately $18,000,000 in annualized labor costs. Such reductions were made within our Satellite and Space Communications and Unallocated segments. Severance associated with such actions of approximately $1,100,000 will be expensed in the second quarter of fiscal 2025. As of the issuance date, we had approximately 1,500 employees, compared to 1,676 employees as of July 31, 2024.41IndexITEM 2.MANAGEMENTâ€™S DISCUSSION AND ANALYSIS OFFINANCIAL CONDITION AND RESULTS OF OPERATIONSCAUTIONARY STATEMENT REGARDING FORWARD-LOOKING STATEMENTSCertain information in this Quarterly Report on Form 10-Q contains, and oral statements made by our representatives from time to time may contain, forward-looking statements. Forward-looking statements can be identified by words such as: "anticipate," "believe," "continue," "could," "estimate," "expect," "future," "goal," "outlook," "intend," "likely," "may," "plan," "potential," "predict," "project," "seek," "should," "strategy," "target," "will," "would," and similar references to future periods. Forward-looking statements include, among others, statements regarding our expectations for our strategic alternatives process, our expectations for further portfolio-shaping opportunities, our expectations for other operational initiatives, the intended use of proceeds from the Credit Facility and Subordinated Credit Facility, our expectations for completing further financing initiatives, our future performance and financial condition, our plans to address our ability to continue as a going concern, the plans and objectives of our management and our assumptions regarding such future performance, financial condition, and plans and objectives that involve certain significant known and unknown risks and uncertainties and other factors not under our control which may cause our actual results, future performance and financial condition, and achievement of our plans and objectives of our management to be materially different from the results, performance or other expectations implied by these forward-looking statements. Factors that could cause actual results to differ materially from current expectations include, among other things: the outcome and effectiveness of the aforementioned strategic alternatives process, further portfolio-shaping opportunities, other operational initiatives, and the completion of further financing activities; our ability to access capital and liquidity so that we are able to continue as a going concern; our ability to implement changes in our executive leadership; the possibility that the expected synergies and benefits from our strategic activities will not be fully realized, or will not be realized within the anticipated time periods; the risk that acquired businesses will not be integrated successfully; impacts from, and uncertainties regarding, future actions that may be taken by activist stockholders; the possibility of disruption from acquisitions or dispositions, making it more difficult to maintain business and operational relationships or retain key personnel; the risk that we will be unsuccessful in implementing a tactical shift in our Satellite and Space Communications segment away from bidding on large commodity service contracts and toward pursuing contracts for our niche products and solutions with higher margins; the nature and timing of our receipt of, and our performance on, new or existing orders that can cause significant fluctuations in net sales and operating results; the timing and funding of government contracts; adjustments to gross profits on long-term contracts; risks associated with international sales; rapid technological change; evolving industry standards; new product announcements and enhancements; changing customer demands and/or procurement strategies and our ability to scale opportunities and deliver solutions to current and prospective customers; changes in prevailing economic and political conditions, including as a result of Russia's military incursion into Ukraine, the Israel-Hamas war and attacks in the Red Sea region; changes in the price of oil in global markets; changes in prevailing interest rates and foreign currency exchange rates; risks associated with our legal proceedings, customer claims for indemnification, and other similar matters; risks associated with our obligations under our credit facilities; risks associated with our large contracts; risks associated with supply chain disruptions; and other factors described in this and our other filings with the Securities and Exchange Commission ("SEC"). However, these risks are not the only risks that we face. Additional risks and uncertainties, not currently known to us or that do not currently appear to be material, may also materially adversely affect our business, financial condition and/or operating results in the future. We describe risks and uncertainties that could cause actual results and events to differ materially in the "Risk Factors" (Part I, Item 1A), "Managementâ€™s Discussion and Analysis of Financial Condition and Results of Operations" (Part II, Item 7) and "Quantitative and Qualitative Disclosures about Market Risk" (Part II, Item 7A) in our Annual Report on Form 10-K filed with the SEC on October 30, 2024. We do not intend to update or revise publicly any forward-looking statements, whether because of new information, future events, or otherwise, except as required by law.42IndexOVERVIEWWe are a leading provider of satellite and space communications technologies, terrestrial and wireless network solutions, Next Generation 911 ("NG-911") and emergency services and cloud native capabilities. This includes the critical communications infrastructure that people, businesses, and governments rely on when durable, trusted connectivity is required, no matter where they are â€“ on land, at sea, or in the air â€“ and no matter what the circumstances â€“ from armed conflict to a natural disaster. Our solutions are designed to fulfill our customersâ€™ needs for secure wireless communications in the most demanding environments, including those where traditional communications are unavailable or cost-prohibitive, and in mission-critical and other scenarios where performance is crucial. Over the long-term, we anticipate future growth in our end markets due to a trend of increasing demand for global voice, video and data usage in recent years, in addition to the growth of emergency communication networks and related applications. We provide our solutions to both commercial and governmental customers. We manage our business through two reportable operating segments: Satellite and Space Communications and Terrestrial and Wireless Networks. See Part I. - Financial Information - Item 1. Notes to Condensed Consolidated Financial Statements - Note (15) - Segment Information for further description and information related our segments.Our Quarterly Financial InformationQuarterly and period-to-period sales and operating results may be significantly affected by, among other things, short-term or long-term contracts with our customers, allowances for bad debt, impairments of long-lived assets (including goodwill) and changes in the estimated fair value of derivative instruments and warrants. In addition, our gross profit is affected by a variety of factors, including, among other things, the mix of products, systems and services sold, production efficiencies, provisions for excess and obsolete inventories, estimates of warranty expense, price competition and general economic conditions. Our gross profit may also be affected by the impact of any cumulative adjustments to contracts that are accounted for over time. In particular, our contracts with the U.S.

government (or prime contractors to the U.S. government) can be terminated for convenience at any time and orders are subject to unpredictable funding, deployment and technology decisions by our customers. Some of these contracts are indefinite delivery/indefinite quantity ("IDIQ") contracts and, as such, the U.S. government is not obligated to purchase any equipment or services under these contracts. We have, in the past, experienced and we continue to expect significant fluctuations in sales and operating results from quarter-to-quarter and period-to-period due to these factors. As such, comparisons between periods and our current results may not be indicative of a trend or future performance.CRITICAL ACCOUNTING POLICIESWe consider certain accounting policies to be critical due to the estimation process involved in each.Revenue Recognition. In accordance with FASB ASC 606 - Revenue from Contracts with Customers ("ASC 606"), we record revenue in an amount that reflects the consideration to which we expect to be entitled in exchange for goods or services promised to customers. See Part I. - Financial Information - Item 1. - Notes to Condensed Consolidated Financial Statements - Note (4) - Revenue Recognition for further information.Impairment of Long-Lived Assets, Including Goodwill.Â As of OctoberÂ 31, 2024, total goodwill recorded on our Condensed Consolidated Balance Sheet aggregated $204.6 million (of which $30.5 million relates to our Satellite and Space Communications segment and $174.1 million relates to our Terrestrial and Wireless Networks segment). Additionally, as of OctoberÂ 31, 2024, net intangibles recorded on our Condensed Consolidated Balance Sheet aggregated $188.2 million (of which $45.5Â million relates to our Satellite and Space Communications segment and $142.7 million relates to our Terrestrial and Wireless Networks segment). For purposes of reviewing impairment and the recoverability of goodwill and other intangible assets, our Satellite and Space Communications and Terrestrial and Wireless Networks segments each constitute a reporting unit and we must make various assumptions in determining their estimated fair values. During our first quarter of fiscal 2025, we recorded a $79.6Â million non-cash impairment charge in our Satellite and Space Communications segment related to long-lived assets, including goodwill. See Part I. - Financial Information - Item 1. - Notes to Condensed Consolidated Financial Statements - Note (16) - Long-lived Assets, including Goodwill for further information. Ongoing and future actions supporting our transformation strategy could result in a material impairment of our goodwill and/or intangible assets.43IndexProvision for Warranty Obligations.Â We provide warranty coverage for most of our products, including products under long-term contracts, for a period of at least one year from the date of shipment. We record a liability for estimated warranty expense based on historical claims, product failure rates and other factors. Costs associated with some of our warranties that are provided under long-term contracts are incorporated into our estimates of total contract costs. There exist inherent risks and uncertainties in estimating warranty expenses, particularly on larger or longer-term contracts. If we do not accurately estimate our warranty costs, any changes to our original estimates could be material to our results of operations and financial condition. Accounting for Income Taxes.Â Our deferred tax assets and liabilities are determined based on temporary differences between financial reporting and tax bases of assets and liabilities and applying enacted tax rates expected to be in effect for the year in which we expect the differences to reverse. Our provision for income taxes is based on domestic (including federal, state and local) and international statutory income tax rates in the tax jurisdictions where we operate, permanent differences between financial reporting and tax reporting and available credits and incentives. The U.S. federal government is our most significant income tax jurisdictions. For tax positions taken or expected to be taken in a tax return, we account for unrecognized tax benefits using a â€œmore-likely-than-notâ€ threshold for financial statement recognition and measurement. We may be challenged upon review by the applicable taxing authority and positions taken by us may not be sustained. We recognize all or a portion of the benefit of income tax positions only when we have made a determination that it is "more-likely-than-not" that the tax position will be sustained upon examination, based upon the technical merits of the position and other factors. For tax positions that are determined as "more-likely-than-not" to be sustained upon examination, the tax benefit recognized is the largest amount of benefit that is greater than 50% likely of being realized upon ultimate settlement. We recognize potential interest and penalties related to uncertain tax positions in income tax expense. In assessing the need for a valuation allowance for deferred tax assets, we consider all positive and negative evidence, including past financial performance, timing and judgments about future taxable income and tax planning strategies. Valuation allowances are established, when necessary, to reduce net deferred tax assets to the amount "more-likely-than-not" expected to be realized. We continuously evaluate additional facts representing positive and negative evidence in determining our ability to realize these deferred tax assets. Significant judgment is required in determining income tax provisions and tax positions. The ultimate outcome of tax exposures and risks involves significant uncertainties. If actual outcomes differ materially from these estimates, they could have a material impact on our results of operations and financial condition. Our U.S. federal income tax returns for fiscal 2021 through 2023 are subject to potential future Internal Revenue Service ("IRS") audit. None of our state income tax returns prior to fiscal 2020 are subject to audit. Future tax assessments or settlements could have a material adverse effect on our consolidated results of operations and financial condition.Capitalized Engineering Costs. We generally expense all research and development costs. Research and development expenses include payroll, employee benefits, stock-based compensation expense, and other personnel-related expenses associated with product development. Research and development expenses also include third-party development and programming costs. Costs incurred internally in researching and developing software to be sold are charged to expense until technological feasibility has been established for the software. Judgment is required in determining when technological feasibility of a product is established. Technological feasibility for our advanced communication software solutions is generally reached after all high-risk development issues have been resolved through coding and testing. Generally, this occurs shortly before the products are released to customers and when we are able to validate the marketability of such product. Once technological feasibility is established, all software costs are capitalized until the product is available for general release to customers. To date, cost capitalized related to software developed for the purpose of selling to third parties was not material, but could increase in the future. As it relates to software developed for the purpose of internal-use (e.g., hosted "SaaS" applications within our Terrestrial and Wireless Networks segment), costs capitalized primarily consist of direct labor and third-party vendor costs associated with creating the software. Software development projects generally include three stages: the preliminary project stage (all costs are expensed as incurred), the application development stage (certain costs are capitalized and certain costs are expensed as incurred) and the post-implementation/operation stage (all costs are expensed as incurred). Costs capitalized in the application development stage include costs related to the design and implementation of the selected software components, software build and configuration infrastructure, and software interfaces. Capitalization of costs requires judgment in determining when a project has reached the application development stage, the proportion of time spent in the application development stage, and the period over which we expect to benefit from the use of that software. For the three months ended October 31, 2024 and 2023, capitalized internal-use software costs were $1.0 million and $0.6 million, respectively. Capitalized internal use software costs are amortized once the software is placed in service on the straight-line method over the estimated useful life of the software, which is generally three years.44IndexProvisions for Excess and Obsolete Inventory.Â We record a provision for excess and obsolete inventory based on historical and projected usage trends. Other factors may also influence our provision, including decisions to restructure or exit a product line, technological change and new product development. These factors could result in a change in the amount of excess and obsolete inventory on hand. Additionally, our estimates of future product demand may prove to be inaccurate, in which case we may have understated or overstated the provision required for excess and obsolete inventory. In the future, if we determine that our inventory was overvalued, we would be required to recognize such costs in our financial statements at the time of such determination. Any such charge could be material to our results of operations and financial condition. As discussed in Part I. - Financial Information - Item 1. - Note (8) - Inventories, in connection with our initiatives to transform our Company (e.g., reevaluating our business plans to identify opportunities to focus future investment on our most strategic, high-margin revenue opportunities), during the three months ended October 31, 2024, we recorded a non-cash charge of $11.4 million within Cost of Sales on our Condensed Consolidated Statement of Operations. Such non-cash charge related to the write down of inventory associated with approximately 70 products within our satellite ground infrastructure product line that were either discontinued or being de-emphasized going forward. Such non-cash charge also included the write down of inventory associated with the CGC Divestiture, which was determined during the first quarter of fiscal 2025 to no longer be salable.Allowance for Doubtful Accounts.Â We perform credit evaluations of our customers and adjust credit limits based upon customer payment history and current creditworthiness, as determined by our review of our customersâ€™ current credit information. Generally, we will require cash in advance or payment secured by irrevocable letters of credit before an order is accepted from an international customer that we do not do business with regularly. In addition, we seek to obtain insurance for certain domestic and international customers. We monitor billing events, collections and payments from our customers and maintain an allowance for doubtful accounts based upon our historical experience and any specific customer collection issues that we have identified. In light of ongoing tight credit market conditions and high interest rates, we continue to see requests from our customers for higher credit limits and longer payment terms. We have, on a limited basis, approved certain customer requests. Also, more recently, we experienced a significant increase in the overall level of contract assets (i.e., unbilled receivables) related to large, long-term contracts with certain U.S. government and international customers. We continue to monitor our accounts receivable credit portfolio. Except as discussed below, to-date, there has been no material changes in our billed accounts receivable credit portfolio as a result of the challenging business conditions. Although our overall credit losses have historically been within the allowances we established, we may not be able to accurately predict our future credit loss experience, given the current poor business environment. Measurement of credit losses requires consideration of historical loss experience, including the need to adjust for changing business conditions, and judgments about the probable effects of relevant observable data, including present economic conditions such as delinquency rates and the financial health of specific customers. Future changes to the estimated allowance for doubtful accounts could be material to our results of operations and financial condition. As discussed in Part I. - Financial Information - Item 1. - Note (7) - Accounts Receivables, during the first quarter of fiscal 2025, we determined that an unbilled receivable contract asset in the amount of $19.0 million, related to an international customer and reseller of our troposcatter technologies, was at risk of not being invoiced or collected, principally due to the customer's near-term ability to secure certain opportunities in its pipeline. As a result and considering that we offered a price concession (i.e., variable consideration) to our customer in the first quarter of fiscal 2025, we reversed $1.6 million of cumulative revenue and associated unbilled receivable contract assets related to this transaction, and recorded a non-cash charge to fully reserve for the remaining $17.4 million unbilled receivable contract asset within our allowance for doubtful accounts.Derivative Instruments and Warrant Liabilities. We evaluate our financial instruments, including our Credit Facility, Subordinated Credit Facility, Convertible Preferred Stock and warrants to issue our common stock pursuant to the terms of such instruments, to determine if such instruments are derivatives or contain features that qualify as embedded derivatives. Such evaluation considers a qualitative and quantitative assessment of whether the host instrument is more debt or equity-like, and if embedded derivatives should be bifurcated from the host instrument and/or combined for accounting purposes. For derivatives that are accounted for as liabilities, the derivative is initially recorded at its estimated fair value and is then re-valued at each reporting date, with changes in its estimated fair value reported in our Condensed Consolidated Financial Statements. To estimate such fair values, with the assistance of a third party valuation expert, we primarily use Monte Carlo simulation models, on a with and without basis, or Black-Scholes option pricing models, each adjusted for instrument-specific terms. Due to the nature of our derivative instruments and warrant liabilities, we must use Level 3 inputs for estimating fair value, which are unobservable inputs developed using the best available information under the circumstances. Level 3 inputs are supported by little or no market activity, are significant to the fair value of the assets or liabilities and reflect our assumptions related to how market participants would use similar inputs to price the asset or liability. Accordingly, our estimates and assumptions could prove to be inaccurate. Also, changes in such estimates and assumptions from period to period could be material to our results of operations and financial condition. See Part I. - Financial Information - Item 1. - Notes to Condensed Consolidated Financial Statements - Note (5) â€“ Fair Value Measurements and Financial Instruments for further information.45IndexFiscal 2025: First Quarter Results and Business OutlookFinancial results for the first quarter of fiscal 2025 include:â€¢Consolidated net sales were $115.8 million, compared to $126.2 million in the fourth quarter of fiscal 2024 and $151.9 million in the first quarter of fiscal 2024;â€¢Gross margin was 12.5%, compared to 21.5% in our fourth quarter of fiscal 2024 and 31.5% in our first quarter of fiscal 2024; gross margin in the more recent fiscal quarter includes an $11.4 million non-cash charge related to the write down of certain inventories as a result of restructuring activities during the quarter within our Satellite and Space Communications segment;â€¢GAAP net loss attributable to common stockholders was $155.9 million and included, among other things: a $79.6 million non-cash impairment charge in our Satellite and Space Communications segment related to goodwill, $17.9 million of restructuring costs (including the non-cash inventory write down, discussed above), a $17.4 million non-cash charge to fully reserve for an unbilled receivable contract asset related to an international customer and reseller of our troposcatter technologies, $6.6 million of intangible asset amortization, $1.6 million of proxy solicitation costs, $0.6 million of CEO transition costs, and $0.3 million of strategic emerging technology costs for next-generation satellite technology; the more recent quarter also reflects the amendment of the Credit Facility, issuance of the Subordinated Credit Facility and extinguishment of the Series B-1 Convertible Preferred Stock upon exchange for the Series B-2 Convertible Preferred Stock on October 17, 2024;â€¢GAAP EPS net loss of $5.29 and Non-GAAP EPS net loss of $1.27; â€¢Adjusted EBITDA loss (a Non-GAAP financial measure discussed below) of $19.4 million, compared to Adjusted EBITDA income of $0.3 million, or 0.2% of consolidated net sales for the fourth quarter of fiscal 2024 and $18.4 million, or 12.1% of consolidated net sales for the first quarter of fiscal 2024;â€¢New bookings (also referred to as orders) of $127.9 million, representing a quarterly book-to-bill ratio of 1.10x (a measure defined as bookings divided by net sales);â€¢Backlog of $811.0 million as of OctoberÂ 31, 2024, compared to $798.9 million as of JulyÂ 31, 2024 and $695.9 million as of OctoberÂ 31, 2023;â€¢Revenue visibility of approximately $1.6 billion. We measure this revenue visibility as the sum of our $811.0 million of funded backlog, plus the total unfunded value of certain multi-year contracts that we have received and from which we expect future orders; â€¢Cash flows used in operating activities were $21.8 million, due primarily to a decrease in net sales and gross profit during the more recent quarter, in addition to the significant increase in the overall level of contract assets (i.e., unbilled receivables) in fiscal 2024 related to our progress on large, long-term "over-time" contracts awarded to us by certain U.S. government and international customers, as well as the timing of payments to our suppliers as we execute on our backlog. As experienced in the latter part of fiscal 2024, we expect the level of our unbilled receivables to decline throughout fiscal 2025, for instance, as we invoice our U.S. government and domestic customers upon physical delivery of products or the achievement of specified contractual milestones. Additionally, cash flows used in operating activities during the more recent quarter include $5.8 million in aggregate payments for restructuring costs, including severance, CEO transition, proxy solicitation and strategic emerging technology costs for next-generation satellite technology.Non-GAAP financial measures discussed above are reconciled to the most directly comparable GAAP financial measures in the table included in the below section â€œItem 2. Managementâ€™s Discussion and Analysis of Financial Condition and Results of Operations - Comparison of the Results of Operations for the Three Months Ended October 31, 2024 and 2023.â€46IndexOther Key Business Developments and UpdatesSatellite and Space CommunicationsIn September 2023, we were awarded a large, multi-year GFSR contract by the U.S. Army with a total potential value of $544.0 million. Through this program, we would provide ongoing communications and IT infrastructure support for the U.S. Army, Air Force, Navy, Marine Corps and NATO. The incumbent protested (and lost) the award of the contract to Comtech several times. In November 2024, the most recent protest had been decided in our favor; however, shortly thereafter, the incumbent once again protested the matter and the award remains under protest.In September 2023, we won a highly competitive $48.6 million contract to deliver next-generation Enterprise Digital Intermediate Frequency Multi-Carrier (â€œEDIMâ€) modems for the U.S. Army's satellite communications ("SATCOM") digitization and modernization programs. We are progressing with our efforts on this contract and pleased to have secured more than $8.5 million in incremental funding this past quarter, bringing the cumulative funding for this contract to $19.1 million.In September 2024, we announced the launch of our Digital Common Ground ("DCG") platforms, based on the proven success of previous Comtech software-defined modem platforms. Comtechâ€™s DCG portfolio is also designed to evolve over time to incorporate new capabilities and keep pace with the upgrade cycle of new innovative satellite constellations, significantly reducing overall lifecycle costs for customers while also delivering industry leading performance and efficiency.In September 2024, the U.S. Navy Information Warfare Systems Command awarded us a sole source contract for our software-defined SLM-5650B modems, upgrade kits, firmware and technical support. The contract has a four-year period of performance and is valued in excess of $50.0 million. Funded orders received to date are valued at approximately $2.0 million.In October 2024, we were awarded a production order, valued in excess of $5.0 million, from an existing customer deploying a new LEO constellation. Deliveries associated with this order are anticipated to begin in the mid-2025 timeframe.In October 2024, within our satellite ground infrastructure product line, we were awarded over $6.0 million in funded orders from a new international customer for certain frequency-type power amplifiers.In October 2024, we were awarded approximately $2.0 million in funded orders from a new international customer of our ELEVATETM networking platform. We believe these orders confirm demand for our advanced TDMA VSAT technology, involving mesh connectivity and network optimization.In July 2024, SES Space & Defense awarded us an initial order for our software defined SLM-5650B and other next-generation modems for use in the O3B mPower infrastructure. During the first quarter of fiscal 2025, we have since received additional awards from SES for

software licenses and high-power amplifiers to further support the O3B mPower constellation.During the three months ended October 31, 2024, we were awarded in excess of $16.0 million of funded orders calling for the supply of VSAT equipment and related services for the U.S. Army. In November 2024, the follow-on contract (referred to as "VSAT IV") was not awarded to Comtech; however, we protested the matter and our protest remains pending.In November 2024, we announced the appointment of Daniel Gizinski as President of our Satellite and Space Communications segment. Mr. Gizinski brings over 15 years of experience in satellite communications engineering, operations, product strategy and executive management to his new role. Prior to his appointment as President of this segment, Mr. Gizinski served as Chief Strategy Officer and President of the Comtech Satellite Network Technologies division, among other positions within Comtech. With a proven track record of driving growth and fostering innovation, he will oversee all aspects of this segment, including product development, operations and market expansion.As it relates to our troposcatter product line, throughout most of fiscal 2024, we experienced elevated levels of unbilled receivables due to the timing of our performance and billings related to certain large U.S. government and international customer contracts. During the first quarter of fiscal 2025, we maintained deliveries of next-generation troposcatter terminals related to our U.S. Marine Corps and U.S. Army contracts, contributing to a meaningful reduction of our consolidated unbilled receivables (before allowances for doubtful accounts), from $123.7 million at July 31, 2024 to $111.7 million at October 31, 2024. In December 2024, however, we received a notice from our prime contractor to stop work associated with the U.S. Marine Corps contract. While information is limited at this point in time, we believe the end customer may be considering a possible termination of the contract, in whole or in part. As of December 31, 2024, our unbilled receivables related to the U.S. Marine Corps contract approximated $10.8 million. Future results of operations related to our troposcatter solutions product line will depend on the nature, timing and amounts associated with resolving this matter.47IndexTerrestrial and Wireless NetworksDuring the first quarter of 2025, we were pleased to have been awarded the following: â€¢Large, multi-year location-based services maintenance and support contract from one of the largest wireless carriers in the U.S. The contract has a five-year period of performance and is valued in excess of $19.0 million. During the fiscal quarter, this customer also awarded us over $2.5 million in various other orders for location-based services and related solutions;â€¢Renewal of critical enhanced 911 call routing services, valued in excess of $30.0 million, for one of the largest wireless carriers in the U.S.;â€¢Next-generation ("NG-911") Guardian call handling solution for a city located in south-central British Columbia, Canada. These services, valued in excess of $2.0 million over the next several years, support emergency communications for various PSAPs and citizens located in that municipality;â€¢In the prior fiscal year, we were awarded a large multi-year NG-911 contract by the Commonwealth of Massachusetts, valued at over $250.0 million. During the most recent quarter, we were awarded over $1.0 million of incremental funding to continue servicing certain PSAPs within the state; andâ€¢Incremental funding related to our NG-911 deployment in South Carolina in excess of $1.0 million. During the quarter, we were successful in expanding the number of PSAPs and counties being serviced by our solutions within the state.With strategic wins in the U.S., Canada and Australia, we believe Comtech's position as a trusted leader in 911, NG-911 and public safety applications positions us increasingly well when it comes to delivering similarly sophisticated solutions for other types of emergencies.Unallocated and Other MattersIn November 2024, we announced that our Board of Directors (the â€œBoardâ€) unanimously elected Kenneth H. Traub as the Executive Chairman of our Company. Mark Quinlan stepped down from his role as Chairman of the Board and will continue serving on the Board. Former U.S. Army Chief Information Officer, Lieutenant General (Retired) Bruce T. Crawford, was also elected to serve as Lead Independent Director. Additionally, the Board has named Mr. Traub as President and Chief Executive Officer, effective as of January 13, 2025, in addition to his current role as Chairman, replacing Mr. Ratigan effective immediately. Pursuant to his separation agreement and release, Mr. Ratigan resigned from his position as President and Chief Executive Officer and as a director. In November 2024, we announced that our Board entered into a cooperation agreement with Fred Kornberg, Michael Porcelain, and Oleg Timoshenko (the â€œInvestor Groupâ€). Pursuant to the agreement: we appointed Michael Hildebrandt, Senior Investment Professional at Freshford Capital Management, to the Board, effective immediately; the Board will appoint an additional new independent director mutually acceptable to both our Board and the Investor Group (the â€œAdditional Directorâ€); two of our current directors will not stand for reelection at the 2024 Annual Meeting; the Investor Group will support our slate of directors for election at the 2024 Annual Meeting and will withdraw its nomination of eight directors for election at the meeting; the Investor Group has agreed to customary standstill restrictions and voting commitments until the nomination deadline for our Fiscal 2025 Annual Meeting of Stockholders, or until the nomination deadline for our Fiscal 2026 Annual Meeting of Stockholders if we nominate Mr. Hildebrandt and the Additional Director for reelection at the Fiscal 2025 Annual Meeting of Stockholders.In November 2024, we released our first-ever Corporate Social Responsibility (â€œCSRâ€) report for fiscal 2024. Among other things, the CSR report highlights our progress in environmental impact, workforce development and community investment. Our FY24 CSR Report presents a great opportunity to outline what we stand for, and how our investments in our team and responsible business practices drive momentum and value within our organization, throughout our supplier network and in our communities.48IndexSubsequent to quarter-end, in connection with our initiatives to optimize our go-forward cost structure with our future expected business, we reduced our workforce by approximately 7%. Such reductions were made in our Satellite and Space Communications and Unallocated segments. Annualized cost savings associated with this action, representing total labor costs but before severance costs, approximate $18.0 million. Severance associated with such actions of approximately $1.1 million will be expensed in the second quarter of fiscal 2025. As of the issuance date, we had approximately 1,500 employees, compared to 1,676 employees as of July 31, 2024.Business OutlookDuring the second quarter of fiscal 2025, business conditions continue to be challenging, and the operating environment is largely unpredictable, due to many factors including, but not limited to: uncertainties related to our recently announced transformation strategy and associated actions we may take; uncertainties related to our ability to operate as going concern, fluctuations in interest rates; inflation; continuing resolutions associated with the U.S. Federal budget; repercussions of military conflicts in Russia, Ukraine and the Middle East; and a potential global recession. Order and production delays, contract protests and/or terminations, delayed cash collections from customers, disruptions in component availability and/or quality, increased pricing both for labor and parts, lower levels of factory utilization and higher logistics and operational costs resulting from such conditions have or could impact our business as well. In light of these business conditions and resulting challenges, we anticipate variability from time to time as we move through our transformation strategy. Accordingly, we are not providing forward-looking guidance on a GAAP or Non-GAAP basis. Additional information related to our Business Outlook for Fiscal 2025 and a definition and explanation of Adjusted EBITDA is included in the below section Item 2. Managementâ€™s Discussion and Analysis of Financial Condition and Results of Operations - Comparison of the Results of Operations for the Three Months Ended October 31, 2024 and 2023.COMPARISON OF RESULTS OF OPERATIONS FOR THE THREE MONTHS ENDED OCTOBER 31, 2024 AND 2023Net Sales. Consolidated net sales were $115.8 million and $151.9 million for the three months ended October 31, 2024 and 2023, respectively, representing a decrease of $36.1 million, or 23.8%. The period-over-period decrease reflects significantly lower net sales in our Satellite and Space Communications segment offset, in part, by higher net sales in our Terrestrial and Wireless Networks segment, as further discussed below.Satellite and Space CommunicationsNet sales in our Satellite and Space Communications segment were $58.9 million for the three months ended October 31, 2024 as compared to $102.4 million for the three months ended October 31, 2023, a significant decrease of $43.5 million or 42.5%. Related segment net sales for the three months ended October 31, 2024 primarily reflect lower net sales of our troposcatter and SATCOM solutions (including progress toward delivering next-generation troposcatter terminals to the U.S. Marine Corps and U.S. Army, VSAT equipment to the U.S. Army and COMET terminals to an international customer), high power solid state amplifiers related to the PST Divestiture (which was completed in November 2023), and satellite ground station solutions (primarily X/Y steerable antennas related to the CGC Divestiture initiated in our fourth quarter of fiscal 2024). Our Satellite and Space Communications segment represented 50.9% of consolidated net sales for the three months ended October 31, 2024 as compared to 67.4% for the three months ended October 31, 2023. Our book-to-bill ratio (a measure defined as bookings divided by net sales) in this segment for the three months ended October 31, 2024 was 0.99x. Terrestrial and Wireless NetworksNet sales in our Terrestrial and Wireless Networks segment were $56.9 million for the three months ended October 31, 2024, as compared to $49.5 million for the three months ended October 31, 2023, an increase of $7.4 million, or 14.9%. Related segment net sales for the three months ended October 31, 2024 primarily reflect higher net sales of our call handling and NG-911 services, offset in part by lower net sales of our location based solutions. Our Terrestrial and Wireless Networks segment represented 49.1% of consolidated net sales for the three months ended October 31, 2024 as compared to 32.6% for the three months ended October 31, 2023. Our book-to-bill ratio in this segment for the three months ended October 31, 2024 was 1.22x.Bookings, sales and profitability in both segments can fluctuate dramatically from period-to-period due to many factors, including unpredictable funding, deployment and technology decisions by our customers and changes in the general business environment. Period-to-period fluctuations in bookings are normal for our segments. As such, period-to-period comparisons of our results may not be indicative of a trend or future performance. Also, we announced that we are exploring strategic alternatives for our businesses. Accordingly, future results of operations can be impacted by the timing and outcome of such initiatives. There can be no assurance that the exploration of strategic alternatives will result in a transaction or other strategic changes or outcomes.49IndexGeography and Customer TypeSales by geography and customer type, as a percentage of related sales, for the three months ended October 31, 2024 and 2023 are as follows:Â Three months ended October 31,2024202320242023Â Satellite and Space CommunicationsTerrestrial and Wireless NetworksConsolidatedU.S. government68.6Â %51.8Â %1.0Â %1.2Â %35.4Â %35.3Â %Domestic8.2Â %15.5Â %90.0Â %91.3Â %48.4Â %40.2Â %Total U.S.76.8Â %67.3Â %91.0Â %92.5Â %83.8Â %75.5Â %International23.2Â %32.7Â %9.0Â %7.5Â %16.2Â %24.5Â %Total100.0Â %100.0Â %100.0Â %100.0Â %100.0Â %100.0Â %Sales to U.S. government customers include sales to the DoD, intelligence and civilian agencies, as well as sales directly to or through prime contractors. Domestic sales include sales to commercial customers, as well as to U.S. state and local governments. For the three months ended October 31, 2024 and 2023, except for the U.S. government, there were no customers that represented 10% or more of consolidated net sales. International sales for the three months ended October 31, 2024 and 2023 (which include sales to U.S. domestic companies for inclusion in products that are sold to international customers) were $18.8 million and $37.2 million, respectively. Except for the U.S., no individual country (including sales to U.S. domestic companies for inclusion in products that are sold to a foreign country) represented 10% or more of consolidated net sales for the three months ended October 31, 2024 and 2023.Gross Profit. Gross profit was $14.5 million and $47.9 million for the three months ended October 31, 2024 and 2023, respectively, a decrease of $33.4 million. Gross profit, as a percentage of consolidated net sales, for the three months ended October 31, 2024 was 12.5% as compared to 31.5% for the three months ended October 31, 2023. Our gross profit in our first quarter of fiscal 2025 (both in dollars and as a percentage of consolidated net sales) reflects: (i) overall product mix changes, as discussed above; (ii) a non-cash charge of $11.4 million related to the write down of certain inventories as a result of restructuring activities within our Satellite and Space Communications segment; (iii) the expensing of work in process inventory related to certain loss contracts in our satellite ground infrastructure product line; (iv) higher expected costs at completion, as we advanced certain nonrecurring engineering related projects in our satellite ground infrastructure product line through development and toward production; and (v) late delivery penalties related to a Modular Transportable Transmission Systems (or "MTTS" troposcatter solutions) order. Excluding the non-cash inventory-related charge, our gross profit, as a percentage of consolidated net sales, for the first quarter of fiscal 2025 would have been 22.4%, a decrease to the 31.5% reported in our first quarter of fiscal 2024, but a sequential increase to the 21.5% reported in our fourth quarter of fiscal 2024. Gross profit (both in dollars and as a percentage of consolidated net sales) in the first quarter of fiscal 2024 was influenced by a large, high margin sale of COMET terminals to an international customer, which did not repeat in the first quarter of fiscal 2025. Gross profit, as a percentage of related segment net sales, is further discussed below.Our Satellite and Space Communications segment's gross profit, both in dollars and as a percentage of related segment net sales, for the three months ended October 31, 2024 decreased significantly in comparison to the three months ended October 31, 2023. The gross profit percentage in the more recent period reflects changes in products and services mix, as well as other segment related items, as discussed above.Our Terrestrial and Wireless Networks segment's gross profit, in dollars, increased and, as a percentage of related segment net sales, decreased for the three months ended October 31, 2024 in comparison to the three months ended October 31, 2023. The gross profit percentage in the more recent period reflects changes in products and services mix, as discussed above.50IndexIncluded in consolidated cost of sales for the three months ended October 31, 2024 and 2023 are provisions for excess and obsolete inventory of $12.5 million and $0.1 million, respectively. As discussed in Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations - Critical Accounting Policies - Provisions for Excess and Obsolete Inventory, we regularly review our inventory and record a provision for excess and obsolete inventory based on historical and projected usage trends. As discussed above and in Part I. - Financial Information - Item 1. - Note (8) - Inventories, in connection with our initiatives to transform our Company, during three months ended October 31, 2024, we recorded a non-cash charge of $11.4 million within Cost of Sales on our Condensed Consolidated Statement of Operations related to the write down of inventory associated with approximately 70 products within our satellite ground infrastructure product line that were either discontinued or being de-emphasized going forward. Such non-cash charge also included the write down of inventory associated with the CGC Divestiture that was no longer considered salable during the period.Our consolidated gross profit, as a percentage of consolidated net sales, depends on the volume of sales, sales mix and related gross profit for each segment, and therefore is inherently difficult to forecast. Our consolidated gross profit, as a percentage of consolidated net sales, may also be impacted by the timing and outcome of actions we may take related to our transformation strategy.Selling, General and Administrative Expenses. Selling, general and administrative expenses were $51.6 million and $32.7 million for the three months ended October 31, 2024 and 2023, respectively. As a percentage of consolidated net sales, selling, general and administrative expenses were 44.6% and 21.5% for the three months ended October 31, 2024 and 2023, respectively. During the first quarter of fiscal 2025, we determined that an unbilled receivable contract asset in the amount of $19.0 million, related to an international customer and reseller of our troposcatter technologies, was at risk of not being invoiced or collected, principally due to the customer's near-term ability to secure certain opportunities in its pipeline. As a result and considering that we offered a price concession (i.e., variable consideration) to our customer in the first quarter of fiscal 2025, we reversed $1.6 million of cumulative revenue and associated unbilled receivable contract assets related to this transaction, and recorded a non-cash charge to fully reserve for the remaining $17.4 million unbilled receivable contract asset within our allowance for doubtful accounts. Also, during the three months ended October 31, 2024 and 2023, we incurred $6.5 million and $3.7 million of restructuring costs within selling, general and administrative expenses, respectively, primarily to streamline our operations and improve efficiency, including severance costs and costs associated with those activities supporting our announced pursuit of strategic alternatives. Excluding such provision for doubtful accounts and restructuring costs, selling, general and administrative expenses for the three months ended October 31, 2024 and 2023 would have been $27.7 million, or 23.9% and $29.0 million or 19.1%, respectively, of consolidated net sales. The increase in our selling, general and administrative expenses, as a percentage of consolidated net sales, is primarily due to lower consolidated net sales, as discussed above. Also, during the first quarter of fiscal 2025, we experienced higher legal, professional and accounting related fees as compared to the first quarter of fiscal 2024.Amortization of stock-based compensation expense recorded as selling, general and administrative expenses in the three months ended October 31, 2024 was not material. Amortization of stock-based compensation expense recorded as selling, general and administrative expenses in the three months ended October 31, 2023 was $2.2 million. During the three months ended October 31, 2024, we reversed a portion of our stock-based compensation expense related to performance shares due to lower-than-estimated achievement of fiscal 2022 performance share goals. Stock-based compensation expense for the more recent period also reflects the forfeiture of awards related to our former Chief Operating Officer, whose employment was terminated during our first quarter of fiscal 2025. With respect to stock-based compensation expense reported in the prior year period, we had determined to settle fiscal 2024 non-equity annual incentive awards accrued during such period with stock-based awards in lieu of cash. Also, contributing to the higher stock-based compensation expense in the prior year period was our annual grant of stock-based awards to non-executive employees. Due to the number of shares available for grant under the 2023 Plan, such grants of stock-based awards did not occur in our first quarter of fiscal 2025. Amortization of stock-based compensation is not allocated to our two reportable operating segments.Research and Development Expenses. Research and development expenses were $3.7 million and $7.8 million for the three months ended October 31, 2024 and 2023, respectively, representing a decrease of $4.1 million or 52.5%. As a percentage of consolidated net sales, research and development expenses were 3.2% and 5.1% for the three months ended October 31, 2024 and 2023, respectively.51IndexFor the three months ended October 31, 2024 and 2023, research and development expenses of $0.9 million and $4.7 million, respectively, related to our Satellite and Space Communications segment and $2.7 million and $2.9 million, respectively, related to our Terrestrial and Wireless Networks segment. The remaining research and development expenses of $0.1 million and $0.2 million in the three months ended October 31, 2024 and 2023, respectively, related to the amortization of stock-based compensation expense. Lower research and development expenses reflect our prioritization of resources across various programs.During the three months ended October 31, 2024 and 2023, we incurred $0.3 million

and $1.4 million, respectively, of strategic emerging technology costs in our Satellite and Space Communications segment for next-generation satellite technology to advance our solutions offerings to be used with new broadband satellite constellations. We expect strategic emerging technology costs to decrease in fiscal 2025 as a result of our fourth quarter fiscal 2024 decision to cease operations related to our steerable antenna product line in the U.K.Whenever possible, we seek customer funding for research and development to adapt our products to specialized customer requirements. During the three months ended October 31, 2024 and 2023, customers reimbursed us $1.5 million and $4.0 million, respectively, which is not reflected in the reported research and development expenses but is included in net sales with the related costs included in cost of sales.In addition to increases in customer-funded research and development activities in recent years, during the three months ended October 31, 2024 and 2023, we also experienced an increase in engineering efforts related to cost to fulfill contract assets and internal use software, for which we capitalized $2.1 million and $1.1 million, respectively. As a result of these trends, a more focused prioritization of resources across various programs and the impact of prior reductions in force announced in fiscal 2023, our research and development expenses for financial reporting purposes has significantly decreased more recently as compared to historical periods.Amortization of Intangibles. Amortization relating to intangible assets with finite lives for the three months ended October 31, 2024 and 2023 was $6.6 million (of which $3.0 million was for the Satellite and Space Communications segment and $3.6 million was for the Terrestrial and Wireless Networks segment) compared to $5.3 million (of which $1.7 million was for the Satellite and Space Communications segment and $3.6 million was for the Terrestrial and Wireless Networks segment), respectively. The increase in our Satellite and Space Communications segment's amortization during the more recent quarter reflects the acceleration of amortization of CGC's intangibles due to the impact of the CGC Divestiture.Impairment of Long-Lived Assets, including Goodwill. Based on the lower-than-expected financial performance during the first quarter of fiscal 2025, and other recent developments through the issuance date, within our Satellite and Space Communications segment, we determined that we were required to perform an interim quantitative goodwill impairment test as of October 31, 2024. Based on our quantitative evaluation, we determined that our Satellite and Space Communications reporting unit had an estimated fair value below its carrying value and concluded that our goodwill in this reporting unit was impaired. As a result, in the first quarter of fiscal 2025, we recognized a $79.6 million non-cash goodwill impairment charge in our Satellite and Space Communications reporting unit. In addition to testing goodwill for impairment, we also assessed the recoverability of the carrying values of our other long-lived assets in this segment, including identifiable intangible assets with finite useful lives. Based on our evaluation, we determined that the fair values of such assets were not impaired. See Part I. - Financial Information - Item 1. - Note (16) - Long-Lived Assets, including Goodwill for further information.Proxy Solicitation Costs. During three months ended October 31, 2024, we incurred $1.6 million of proxy solicitation costs (including legal and advisory fees) in our Unallocated segment as a result of a now-settled proxy contest. There were no similar costs in the prior year.CEO Transition Costs. CEO transition costs were $0.6 million for the three months ended October 31, 2024, consisting principally of legal and advisory fees, including those related to a third party CEO search firm. There were no similar costs in the corresponding period of the prior year.52IndexOperating Income (Loss). Operating loss for the three months ended October 31, 2024 was $129.2 million, as compared to operating income of $2.1 million for the three months ended October 31, 2023. Operating income (loss) by reportable segment is shown in the table below:Three months ended October 31,20242023202420232024202320242023($ in millions)Satellite and Space CommunicationsTerrestrial and Wireless NetworksUnallocatedConsolidatedOperating income (loss)$(118.8)10.1Â 5.3Â 4.0Â (15.7)(12.1)$(129.2)2.1Â Percentage of related net salesNA9.9Â %9.3Â %8.2Â %NANANA1.4Â %Our GAAP operating loss of $129.2 million for the three months ended October 31, 2024 reflects: (i) a non-cash goodwill impairment charge of $79.6 million; (ii) $17.9 million of restructuring costs, including a non-cash inventory write down during the quarter (of which $13.8 million, $0.1 million and $4.0 million related to our Satellite and Space Communications, Terrestrial and Wireless Networks and Unallocated segments, respectively); (iii) $6.6 million of amortization of intangibles; (iv) $1.6 million of proxy solicitation costs; (v) $0.6 million of CEO transition costs; (vi) $0.3 million of strategic emerging technology costs; (vii) $0.3 million of amortization of cost to fulfill assets; and (viii) $0.2 million of amortization of stock-based compensation, as discussed above. Excluding such items, our consolidated operating loss for the three months ended October 31, 2024 would have been $22.3 million. Our GAAP operating income of $2.1 million for the three months ended October 31, 2023 reflects: (i) $5.3 million of amortization of intangibles; (ii) $3.7 million of restructuring costs (of which $0.8 million and $2.9 million related to our Satellite and Space Communications and Unallocated segments, respectively); (iii) $2.6 million of amortization of stock-based compensation; (iv) $1.4 million of strategic emerging technology costs; and (v) $0.2 million of amortization of cost to fulfill assets, as discussed above. Excluding such items, our consolidated operating income for the three months ended October 31, 2023 would have been $15.3 million, or 10.1% of consolidated net sales. The decrease, excluding the above items, from $15.3 million of operating income to $22.3 million of operating loss for the more recent period primarily reflects lower consolidated net sales and gross profit (both in dollars and as a percentage of consolidated net sales) and higher selling, general and administrative expenses, offset in part by lower research and development expenses, as discussed above. Operating income (loss) by reportable segment is further discussed below.The decrease in our Satellite and Space Communications segment operating income for the three months ended October 31, 2024 primarily reflects a non-cash goodwill impairment charge of $79.6 million, significantly lower net sales and gross profit, both in dollars and as a percentage of related segment net sales (including an $11.4 million non-cash charge related to the write down of certain inventory), higher selling, general and administrative expenses (due primarily to a $17.4 million non-cash charge related to an allowance for doubtful accounts) and higher amortization of intangibles, offset in part by lower research and development expenses, as discussed above.The increase in our Terrestrial and Wireless Networks segment operating income, both in dollars and as a percentage of the related segment net sales, for the three months ended October 31, 2024 primarily reflects higher net sales, offset in part by a lower gross profit percentage, as discussed above.Excluding the impact of proxy solicitation costs, CEO transition costs and its respective portion of restructuring charges in each period, Unallocated expenses for the three months ended October 31, 2024 would have been $9.5 million, as compared to $9.2 million for the three months ended October 31, 2023. The increase in Unallocated expenses, excluding such items, was primarily due to higher selling, general and administrative expenses, as discussed above.Interest Expense and Other. Interest expense was $9.5 million and $4.9 million for the three months ended October 31, 2024 and 2023, respectively. The increase is primarily due to higher interest rates and fees under our Credit Facility entered into on June 17, 2024 and subsequently amended on October 17, 2024 (the "Credit Facility"), as discussed in Part I. - Financial Information - Item 1. - Notes to Condensed Consolidated Financial Statements - Note (10) - Credit Facility and, to a lesser extent, a higher average debt balance outstanding during the more recent period. Our effective interest rate (including amortization of deferred financing costs) in the three months ended October 31, 2024 was approximately 19.0%, as compared to 10.5% in the prior year period. Our cash borrowing rate (which excludes the amortization of deferred financing costs) under our Credit Facility approximated 16.6%, as compared to 9.2% in the prior year period.53IndexInterest (Income) and Other. Interest (income) and other for both the three months ended October 31, 2024 and 2023 was nominal. All of our available cash and cash equivalents are currently invested in bank deposits and money market deposit accounts which, at this time, are currently yielding an immaterial interest rate.Write-off of Deferred Financing Costs. During the three months ended October 31, 2024, in connection with the October 17, 2024 amendment to the Credit Facility and due to the borrowing capacity of the Revolver Loan being limited by the revolving lender's and Agent's consent right, a pro-rata amount of financing fees totaling $1.4 million were immediately expensed during three months ended October 31, 2024.Change in Fair Value of Warrants and Derivatives. During the three months ended October 31, 2024, we recorded a $5.5 million non-cash expense due to the remeasurement of warrants and derivatives related to our Credit Facility, Subordinated Credit Facility and Convertible Preferred Stock. See Part I. - Financial Information - Item 1. - Notes to Condensed Consolidated Financial Statements - Note (10) - Credit Facility, Note (11) - Subordinated Credit Facility and Note (18) - Convertible Preferred Stock for more information. These warrants and derivatives were not outstanding in the corresponding period of the prior year.Provision for (Benefit from) Income Taxes. For the three months ended October 31, 2024, we recorded a tax expense of $2.1 million, as compared to a tax benefit of $1.3 million recorded in the three months ended October 31, 2023. Our effective tax rate (excluding discrete tax items) for the three months ended October 31, 2024 and 2023 was (3.8)% and 122.00%, respectively. The change in rate from 122.0% to (3.8)% is primarily due to changes in expected product and geographical mix and not providing for tax benefits on U.S. deferred tax assets in the more recent period. For purposes of determining our (3.8)% estimated annual effective tax rate for fiscal 2025, the impairment of long-lived assets, including goodwill, the change in fair value of warrants and derivatives, proxy solicitation costs and CEO transition costs are considered significant, unusual or infrequently occurring discrete tax items and are excluded from the computation of our effective tax rate. During the three months ended October 31, 2024, we recorded a net discrete tax benefit of $0.1 million primarily related to proxy solicitation costs and CEO transition costs. During the three months ended October 31, 2023, we recorded a net discrete tax benefit of $2.0 million primarily related to our decision to sell our Power Systems Technology product line (the "PST Divestiture') in a taxable transaction and settlement of stock-based awards.Our U.S. federal income tax returns for fiscal 2021 through 2023 are subject to potential future IRS audit. None of our state income tax returns prior to fiscal 2020 are subject to audit. Future tax assessments or settlements could have a material adverse effect on our consolidated results of operations and financial condition.Net Loss Attributable to Common Stockholders. During the three months ended October 31, 2024 and 2023, consolidated net loss attributable to common stockholders was $155.9 million and $3.3 million, respectively. In addition to those items discussed above, the more recent period includes: (i) $58.6 million of dividends related to our Convertible Preferred Stock outstanding during the quarter; offset in part by (ii) a $51.2 million gain related to the exchange of our Series B-1 Convertible Preferred Stock for Series B-2 Convertible Preferred Stock on October 17, 2024.54IndexAdjusted EBITDA. Adjusted EBITDA (both in dollars and as a percentage of related net sales) for both the three months ended October 31, 2024 and 2023 are shown in the table below (numbers in the table may not foot due to rounding):Three months ended October 31,20242023202420232024202320242023($ in millions)Satellite and Space CommunicationsTerrestrial and Wireless NetworksUnallocatedConsolidatedNet income (loss)$(119.4)9.35.34.1(34.4)(14.9)$(148.4)(1.4)(Benefit from) provision for income taxes(0.1)0.2â€”(0.3)2.2(1.3)2.1(1.3)Interest (income) and other0.6(0.3)â€”0.2â€”â€”0.6(0.1)Interest expenseâ€”0.9â€”â€”9.54.19.54.9Write-off of deferred financing costsâ€”â€”â€”â€”1.4â€”1.4â€”Change in fair value of warrants and derivativesâ€”â€”â€”â€”5.5â€”5.5â€”Amortization of stock-based compensationâ€”â€”â€”â€”0.22.60.22.6Amortization of intangibles3.01.73.63.6â€”6.65.3Impairment of long-lived assets, including Â Â Â goodwill79.6â€”â€”â€”â€”79.6â€”Depreciation0.81.02.02.00.10.12.93.0Amortization of cost to fulfill assets0.30.2â€”â€”â€”â€”0.30.2Restructuring costs13.80.80.1â€”4.02.917.93.7Strategic emerging technology costs0.31.4â€”â€”â€”â€”0.31.4Proxy solicitation costsâ€”â€”â€”â€”1.6â€”1.6â€”CEO transition costsâ€”â€”â€”â€”0.6â€”0.6â€”Adjusted EBITDA$(21.1)15.111.09.6(9.2)(6.4)$(19.4)18.4Percentage of related net salesNA14.8Â %19.3Â %19.5Â %NANANA12.1Â %The decrease in consolidated Adjusted EBITDA, both in dollars and as a percentage of consolidated net sales, for the three months ended October 31, 2024 as compared to the three months ended October 31, 2023 reflects lower consolidated net sales and gross profit (both in dollars and as a percentage of consolidated net sales) and higher selling, general and administrative expenses (due to a $17.4 million non-cash charge related to an allowance for doubtful accounts), offset in part by lower research and development expenses, as discussed above. The decrease in our Satellite and Space Communications segment's Adjusted EBITDA, both in dollars and as a percentage of related segment net sales, reflects significantly lower net sales and gross profit (both in dollars and as a percentage of related segment net sales) and higher selling, general and administrative expenses (due to a $17.4 million non-cash charge related to an allowance for doubtful accounts), offset in part by lower research and development expenses, as discussed above. The increase in our Terrestrial and Wireless Networks segment's Adjusted EBITDA, in dollars, reflects higher net sales, offset in part by a lower gross profit percentage, as discussed above. 55IndexA reconciliation of our fiscal 2024 GAAP Net Loss to Adjusted EBITDA is shown in the table below (numbers in the table may not foot due to rounding):($ in millions)Fiscal Year 2024Reconciliation of GAAP Net Loss to Adjusted EBITDA:Net loss$(100.0)Benefit from income taxes(0.3)Interest expense22.2Â Interest (income) and other0.7Â Write-off of deferred financing costs1.8Â Change in fair value of warrants(4.3)Amortization of stock-based compensation6.1Â Amortization of intangibles21.2Â Depreciation12.2Â Impairment of long-lived assets, including goodwill64.5Â Amortization of cost to fulfill assets1.0Â Restructuring costs12.5Â Strategic emerging technology costs4.1Â CEO transition costs2.9Â Loss on PST Divestiture1.2Â Adjusted EBITDA$45.7Â Our Adjusted EBITDA is a Non-GAAP measure that represents earnings (loss) before interest, income taxes, depreciation, amortization of intangibles, impairment of long-lived assets, including goodwill, amortization of cost to fulfill assets, amortization of stock-based compensation, CEO transition costs, change in fair value of warrants and derivatives, proxy solicitation costs, restructuring costs, strategic emerging technology costs (for next-generation satellite technology) and write-off of deferred financing costs, and in the recent past, acquisition plan expenses, change in fair value of the convertible preferred stock purchase option liability, COVID-19 related costs, facility exit costs, strategic alternatives expenses and other and loss on business divestiture. These items, while periodically affecting our results, may vary significantly from period to period and may have a disproportionate effect in a given period, thereby affecting the comparability of results. Although closely aligned, our definition of Adjusted EBITDA is different than EBITDA (as such term is defined in our Credit Facility) utilized for financial covenant calculations and also may differ from the definition of EBITDA or Adjusted EBITDA used by other companies and therefore may not be comparable to similarly titled measures used by other companies. Adjusted EBITDA is also a measure frequently requested by our investors and analysts. We believe that investors and analysts may use Adjusted EBITDA, along with other information contained in our SEC filings, including GAAP measures, in assessing our performance and comparability of our results with other companies. Our Non-GAAP measures reflect the GAAP measures as reported, adjusted for certain items as described herein and also excludes the effects of our outstanding convertible preferred stock.These Non-GAAP financial measures have limitations as an analytical tool as they exclude the financial impact of transactions necessary to conduct our business, such as the granting of equity compensation awards, and are not intended to be an alternative to financial measures prepared in accordance with GAAP. These measures are adjusted as described in the reconciliation of GAAP to Non-GAAP measures in the tables presented herein, but these adjustments should not be construed as an inference that all of these adjustments or costs are unusual, infrequent or non-recurring. Non-GAAP financial measures should be considered in addition to, and not as a substitute for or superior to, financial measures determined in accordance with GAAP. Investors are advised to carefully review the GAAP financial results that are disclosed in our SEC filings. As we have not provided future financial targets, there is no need to reconcile our business outlook to the most directly comparable GAAP measures. Furthermore, even if targets had been provided, items such as stock-based compensation, adjustments to the provision for income taxes, amortization of intangibles and interest expense, which are specific items that impact these measures, have not yet occurred, are out of our control, or cannot be predicted. For example, quantification of stock-based compensation expense requires inputs such as the number of shares granted and market price that are not currently ascertainable. Accordingly, reconciliations to the Non-GAAP forward looking metrics would not be available without unreasonable effort and such unavailable reconciling items could significantly impact our financial results.56IndexReconciliations of our GAAP consolidated operating income (loss), net income (loss) attributable to common stockholders and net income (loss) per diluted common share to the corresponding Non-GAAP measures are shown in the tables below (numbers and per share amounts in the tables may not foot due to rounding). Non-GAAP net income (loss) attributable to common stockholders and non-GAAP net income (loss) per diluted common share reflect Non-GAAP provisions for income taxes based on year-to-date results, as adjusted for the Non-GAAP reconciling items included in the tables below. We evaluate our Non-GAAP effective income tax rate on an ongoing basis, and it can change from time to time. Our Non-GAAP effective income tax rate can differ materially from our GAAP effective income tax rate. In addition, due to the GAAP net loss for the period, Non-GAAP net income per diluted common share for the three months ended October 31, 2023 was computed using weighted average diluted shares outstanding of 28,982,000 during the period.Three months ended October 31, 2024($ in millions, except for per share amount)Operating LossNet Loss Attributable to Common StockholdersNet Loss per Diluted Common ShareReconciliation of GAAP to Non-GAAP Earnings:GAAP measures, as reported(129.2)(155.9)$(5.29)Â Â Â Â Change in fair value of warrants and derivativesâ€”Â 5.5Â 0.19Â Â Â Â Â Adjustments to reflect redemption value of convertible preferred stockâ€”Â 58.6Â 1.99Â Â Â Â Â Gain on extinguishment of convertible preferred stockâ€”Â (51.2)(1.74)Â Â Â Â Â Impairment of long-lived assets, including goodwill79.6Â 79.6Â 2.70Â Â Â Â Â Restructuring costs17.9Â 17.2Â 0.58Â Â Â Â Â Amortization of intangibles6.6Â 6.1Â 0.21Â Â Â Â Â Proxy solicitation costs1.6Â 1.5Â 0.05Â Â Â Â Â CEO transition costs0.6Â 0.6Â 0.02Â Â Â Â Â Amortization of stock-based compensation0.2Â 0.1Â â€”Â Â Â Â Â Strategic emerging technology costs0.3Â 0.3Â 0.01Â Â Â Â Â Amortization of cost to fulfill assets0.3Â 0.3Â 0.01Â Non-GAAP measures(22.3)(37.3)$(1.27)Three months ended October 31, 2023($ in millions, except for per share amount)OperatingIncomeNet (Loss) Income Attributable to Common StockholdersNet (Loss) Income per Diluted Common ShareReconciliation of GAAP to Non-GAAP Earnings:GAAP measures, as reported$2.1Â (3.3)(0.11)Â Â Â Â Adjustment to reflect redemption value of convertible preferred stockâ€”Â 1.8Â 0.06Â Â Â Â Â Amortization of intangibles5.3Â 4.1Â 0.14Â Â Â Â Â Restructuring costs3.7Â 2.9Â 0.10Â Â Â Â Â Amortization of stock-based compensation2.6Â 2.1Â 0.07Â Â Â Â Â Strategic emerging technology

costs1.4Â 1.1Â 0.04Â Â Â Â Â Amortization of cost to fulfill assets0.2Â 0.2Â 0.01Â Â Â Â Â Net discrete tax benefitâ€”Â (2.0)(0.07)Non-GAAP measures$15.3Â $6.8Â $0.24Â 57IndexLIQUIDITY AND CAPITAL RESOURCESOur cash and cash equivalents were $29.6 million and $32.4 million at OctoberÂ 31, 2024 and JulyÂ 31, 2024, respectively. For the three months ended October 31, 2024, our cash flows reflect the following:â€¢Net cash used in operating activities was $21.8 million and $14.5 million for the three months ended October 31, 2024 and 2023, respectively. The period-over-period decrease in cash flows from operating activities reflects lower net sales and gross profit in the first quarter of fiscal 2025, as well as overall changes in net working capital requirements, principally the timing of: (i) payments to vendors; and (ii) progress toward completion on contracts accounted for over time, including related shipments, billings and collections. Over the past several quarters, we have experienced elevated levels of contract assets (i.e., unbilled receivables) related to large, long-term contracts with certain U.S. government and international customers. While such contract assets are trending lower more recently due to shipments, billings and collections from our customers, such contract activity has resulted in a material increase in working capital requirements.â€¢Net cash used in investing activities for the three months ended October 31, 2024 and 2023 was $2.4 million and $3.2 million, respectively, and primarily reflects capital expenditures to build-out cloud-based computer networks to support our previously announced NG-911 contract wins and capital investments and building improvements in connection with our manufacturing facilities. â€¢Net cash provided by financing activities was $21.4 million and $17.0 million for the three months ended October 31, 2024 and 2023, respectively. During the three months ended October 31, 2024, we: (i) entered into a Subordinated Credit Facility with existing holders of our convertible preferred stock and received proceeds of $25.0 million; and (ii) paid deferred financing costs of $2.8 million in connection with both the Subordinated Credit Facility and our Credit Facility. During the three months ended October 31, 2023, we: (i) had net borrowings under our prior credit facility of $19.6 million; and (ii) paid deferred financing costs of $0.3 million. We also made $0.7 million and $1.7 million of payments to remit employees' statutory tax withholding requirements related to the net settlement of stock-based awards during the three months ended October 31, 2024 and 2023, respectively. The Credit Facility, Subordinated Credit Facility and Convertible Preferred Stock are discussed below and in Part I. - Financial Information - Item 1. - Notes to Condensed Consolidated Financial Statements â€“ Note (10) â€“ Credit Facility, Note (11) - Subordinated Credit Facility and Note (18) â€“ Convertible Preferred Stock.Liquidity and Going Concern Pursuant to the requirements of ASC Topic 205-40, Disclosure of Uncertainties About an Entityâ€™s Ability to Continue as a Going Concern, we are required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about our ability to continue as a going concern. This evaluation does not take into consideration the potential mitigating effect of our plans that have not been fully implemented or are not within our control as of the date the unaudited Condensed Consolidated Financial Statements are issued. When substantial doubt exists, we evaluate whether the mitigating effect of our plans sufficiently alleviates substantial doubt about our ability to continue as a going concern. The mitigating effect of our plans, however, is only considered if both (i) it is probable that the plans will be effectively implemented within one year after the date that the unaudited Condensed Consolidated Financial Statements are issued, and (ii) it is probable that the plans, when implemented, will mitigate the relevant conditions or events that raise substantial doubt about our ability to continue as a going concern within one year after the date that the unaudited Condensed Consolidated Financial Statements are issued.As of the date these financial statements were issued (the "issuance date"), we evaluated whether the following conditions or events, considered in the aggregate, raise substantial doubt about our ability to continue as a going concern over the next twelve months beyond the issuance date.58IndexOver the past three fiscal years, we incurred operating losses of $79.9 million, $14.7 million and $33.8 million in fiscal 2024, 2023 and 2022, respectively. More recently, we recognized an operating loss of $129.2 million in the three months ended October 31, 2024. In addition, over the past three fiscal years, net cash used in operating activities was $54.5 million and $4.4 million in fiscal 2024 and 2023, respectively, and net cash provided by operating activities was $2.0 million in fiscal 2022. More recently, net cash used in operating activities was $21.8 million in the three months ended October 31, 2024. Our ability to meet future anticipated liquidity needs over the next year beyond the issuance date will largely depend on our ability to generate positive cash inflows from operations, maximize our borrowing capacity under our Credit Facility, as discussed further below, and/or secure other sources of outside capital. While we believe we will be able to generate sufficient positive cash inflows, maximize our borrowing capacity and secure outside capital, there can be no assurance our plans will be successfully implemented and, as such, we may be unable to continue as a going concern over the next year beyond the issuance date.As discussed further in Part I. - Financial Information - Item 1. - Notes to Condensed Consolidated Financial Statements â€“ Note (10) â€“ Credit Facility, on June 17, 2024, we entered into a $222.0 million credit facility with a new syndicate of lenders, which replaced our prior credit facility. As further discussed below, we subsequently amended the credit facility on October 17, 2024 (the "Credit Facility"). The Credit Facility consists of a committed $162.0 million term loan (â€œTerm Loanâ€) and $60.0 million revolving loan (â€œRevolver Loanâ€). At both OctoberÂ 31, 2024 and JanuaryÂ 10, 2025 (the date closest to the issuance date), total outstanding borrowings under the Credit Facility were $199.5 million. At both OctoberÂ 31, 2024 and JanuaryÂ 10, 2025, $32.5 million was drawn on the Revolver Loan. As of the issuance date, our available sources of liquidity approximate $28.5 million, consisting solely of qualified cash and cash equivalents. That is, our available sources of liquidity do not include the remaining portion of the committed Revolver Loan due to the revolving lender's and Agent's consent right, discussed below, to any borrowings that exceed $32.5 million. The Credit Facility, among other things, requires compliance with new restrictive and financial covenants, including: a maximum Net Leverage Ratio of 3.25x commencing with the fiscal quarter ending January 31, 2025; a minimum Fixed Charge Coverage Ratio of 1.20x commencing with the four fiscal quarter period ending January 31, 2025; a minimum Average Liquidity requirement at each fiscal quarter end of $20.0 million; and a minimum EBITDA of $35.0 million for the four fiscal quarter period ending October 31, 2025. Such ratios adjust under the Credit Facility in future periods. Over the next twelve months beyond the issuance date, commencing with our fiscal quarter ending January 31, 2025, we believe that we will not be able to comply with one or more of these covenants.The Credit Facility was amended on October 17, 2024 to waive certain defaults or events of default, including in connection with our Net Leverage Ratio and Fixed Charge Coverage Ratio covenants as of July 31, 2024. The amendment also, among other things: (i) increased the interest rate margins applicable to the loans; (ii) modified certain financial and collateral reporting requirements; (iii) provided a consent right to the revolving lender and Agent with respect to $27.5 million of Revolver Loan borrowings above $32.5 million; (iv) permitted the incurrence of $25.0 million of senior unsecured subordinated debt (as described below); (v) amended the maturity date to the earlier of (x) July 31, 2028 or (y) 90 days prior to the earliest date that the debt under the Subordinated Credit Agreement (as defined below) becomes due and payable; and (vi) suspended certain financial covenant testing through the end of our fiscal quarter ending January 31, 2025.In addition, we entered into a Subordinated Credit Agreement with the existing holders of our Convertible Preferred Stock (the â€œSubordinated Credit Agreementâ€) on October 17, 2024, which provides a subordinated unsecured term loan facility in the aggregate principal amount of $25.0 million (the â€œSubordinated Credit Facilityâ€). The proceeds of the Subordinated Credit Facility: (i) cured our default on certain financial covenants under the Credit Facility, as discussed above; (ii) provided additional liquidity to us; and (iii) funded our general working capital needs.Our ability to meet our current obligations as they become due may be impacted by our ability to remain compliant with the financial covenants required by the Credit Facility, or to obtain future waivers or amendments from the lenders in the event compliance is not maintained. While we believe we will be able to secure such waivers or amendments, as needed, there can be no assurance such waivers or amendments will be secured or on terms that are acceptable to us. If we are unable to secure waivers or amendments, the lenders may declare an event of default, which would cause an immediate acceleration and repayment of all outstanding principal, interest and fees due under our Credit Facility. Absent our ability to repay the forgoing amounts upon the declaration of an event of default, the lenders may exercise their rights and remedies under the Credit Facility, which may include, among others, a seizure of substantially all of our assets and/or the liquidation of our operations. If an event of default occurs that allows the lenders to exercise these rights and remedies over the next year beyond the issuance date, we will be unable to continue as a going concern.59IndexAs of the issuance date, our plans to address our ability to continue as a going concern include, among other things:â€¢executing a strategy to transform Comtech (ongoing and future actions supporting our transformation strategy include: an exploration of strategic alternatives for our various businesses and product lines; the pursuit of further portfolio-shaping opportunities to enhance profitability, efficiency and focus; and the implementation of additional operational initiatives to both achieve profitable results from operations as well as to align our go-forward cost structure with our future state business), as discussed further in Part I. - Financial Information - Item 1. - Notes to Condensed Consolidated Financial Statements â€“ Note (21) â€“ Cost Reduction and Restructuring Related Activities;â€¢pursuing initiatives to reduce investments in working capital, namely accounts receivable and inventory;â€¢improving process disciplines to attain and maintain profitable operations by entering into more favorable sales or service contracts;â€¢reevaluating our business plans to identify opportunities (e.g., within each of our segments) to focus future investment on our most strategic, high-margin revenue opportunities;â€¢reevaluating our business plans to identify opportunities to further reduce capital expenditures;â€¢seeking opportunities to improve liquidity through any combination of debt and/or equity financing (including possibly restructuring our Credit Facility, Convertible Preferred Stock and/or Subordinated Credit Facility); andâ€¢seeking other strategic transactions and/or measures including, but not limited to, the potential sale or divestiture of assets in addition to the wind down of our steerable antenna product line in Basingstoke, U.K.While we believe the implementation of some or all of the elements of our plans over the next year beyond the issuance date will be successful, these plans are not all solely within managementâ€™s control and, as such, we can provide no assurance our plans are probable of being effectively implemented as of the issuance date. Therefore, the adverse conditions and events described above are uncertainties that raise substantial doubt about our ability to continue as a going concern. The accompanying Condensed Consolidated Financial Statements in Part I. - Item 1. have been prepared on the basis that we will continue to operate as a going concern, which contemplates we will be able to realize assets and settle liabilities and commitments in the normal course of business for the foreseeable future. Accordingly, the accompanying Condensed Consolidated Financial Statements do not include any adjustments that may result from the outcome of these uncertainties.Our material cash requirements are for working capital, debt service (including interest and fees), capital expenditures, income tax payments, facilities lease payments and dividends related to our Convertible Preferred Stock, which are payable in kind or in cash under certain circumstances. Our material cash requirements could increase beyond our current expectations due to factors, including but not limited to: (i) an inability to meet our current obligations under our Credit Facility and/or Subordinated Credit Facility as they become due, or to obtain future waivers or amendments from the lenders in the event compliance is not maintained; (ii) a future redemption by the holders of our Convertible Preferred Stock; (iii) general economic conditions; (iv) a change in government spending priorities and/or contracting decisions; (v) larger than usual customer orders; or (vi) actions we may take related to our strategic transformation.Also, in light of our recently announced strategic transformation initiatives, we continue to review and evaluate our capital allocation plans. Furthermore, we may choose to raise additional funds through equity and debt financing transactions to provide additional flexibility or to pursue acquisitions. Although it is difficult in the current economic and credit environment to predict the terms and conditions of financing that may be available in the future, we believe that we would have sufficient access to credit from financial institutions and/or financing from public and private debt and equity markets.In addition to making capital investments for our high-volume manufacturing centers, we have been making significant capital expenditures and building out cloud-based computer networks to support our previously announced NG-911 contract wins. We expect capital investments for these and other initiatives to continue throughout fiscal 2025.Our investment policy relating to our cash and cash equivalents is intended to minimize principal loss while at the same time maximize the income we receive without significantly increasing risk. To minimize risk, we generally invest excess cash and cash equivalents in money market mutual funds (both government and commercial), certificates of deposit, bank deposits, and U.S. Treasury securities. Money market mutual funds we invest in are direct obligations of the U.S. government, bank securities guaranteed by the Federal Deposit Insurance Corporation, certificates of deposit and commercial paper and other securities issued by other companies. While we cannot predict future market conditions or market liquidity, we believe our investment policies are appropriate in the current environment. Ultimately, the availability of our cash and cash equivalents is dependent on a well-functioning liquid market.60IndexOn July 13, 2022, we filed a $200.0 million shelf registration statement with the SEC for the sale of various types of securities, including debt securities. This shelf registration statement was declared effective by the SEC as of July 25, 2022 and expires on July 25, 2025. To date, we have not issued any securities pursuant to our $200.0 million shelf registration statement. Because of delinquencies in our Exchange Act reporting, we cannot issue securities under the shelf registration statement without first filing a post-effective amendment to such shelf registration statement with the SEC.On SeptemberÂ 29, 2020, our Board of Directors authorized a $100.0 million stock repurchase program, which replaced our prior program. The $100.0 million stock repurchase program has no time restrictions and repurchases may be made from time to time in open-market or privately negotiated transactions, or by other means in accordance with federal securities laws. There were no repurchases of our common stock during the three months ended October 31, 2024 and 2023. In fiscal 2023, we adjusted the Companyâ€™s capital allocation plans and determined to forgo a common stock dividend. Future common stock dividends, if any, remain subject to compliance with financial covenants under our Credit Facility, as well as Board approval and certain voting rights of holders of our Convertible Preferred Stock.At October 31, 2024, cash and cash equivalents includes $0.3 million of cash deposited as collateral in connection with outstanding standby letters of credit to guarantee future performance on certain customer contracts. CommitmentsIn the normal course of business, other than as discussed below, we routinely enter into binding and non-binding purchase obligations primarily covering anticipated purchases of inventory and equipment. We do not expect that these commitments, as of OctoberÂ 31, 2024, will materially adversely affect our liquidity. At OctoberÂ 31, 2024, cash payments due under contractual obligations (including estimated interest expense on our Credit Facility), excluding purchase orders that we entered into in our normal course of business, are as follows:($ in thousands)TotalDue Within 1 YearCredit Facility - principal payments$199,495Â 5,063Â Credit Facility - interest payments88,322Â 30,024Â Operating lease obligations41,622Â 7,981Â Subordinated Credit Facility25,000Â â€”Â Contractual cash obligations$354,439Â 43,068Â See Part I. - Financial Information - Item 1. - Notes to Condensed Consolidated Financial Statements - Note (10) - Credit Facility and Note (11) - Subordinated Credit Facility for additional information on the commitments under our Credit Facility and Subordinated Credit Facility, respectively, and Note (12) - Leases for additional information on our lease commitments. As stated above, the amounts in the table represent cash payments due under contractual obligations. However, over the next twelve months beyond the issuance date, commencing with our fiscal quarter ending January 31, 2025, we believe that we will not be able to comply with one or more of our financial covenants related to our Credit Facility and Subordinated Credit Facility. As a result, all amounts outstanding under our Credit Facility and Subordinated Credit Facility have been presented as current liabilities on our Condensed Consolidated Balance Sheets as of October 31, 2024.As discussed in Part I. - Financial Information - Item 1. - Notes to Condensed Consolidated Financial Statements - Note (18) â€“ Convertible Preferred Stock, the holders of the Convertible Preferred Stock have the option to redeem such shares for cash: (i) in the event of the occurrence of an asset sale meeting certain criteria; (ii) on or after April 30, 2027 in the event of a satisfaction of the existing Credit Facility; and (iii) in all other cases, October 31, 2028. As the Convertible Preferred Stock are not mandatorily redeemable for cash, the redemption value of such shares are not presented in the table above.In the ordinary course of business, we include indemnification provisions in certain of our customer contracts. Pursuant to these agreements, we have agreed to indemnify, hold harmless and reimburse the indemnified party for certain losses suffered or incurred by the indemnified party, including but not limited to losses related to third-party intellectual property claims. It is not possible to determine the maximum potential amount under these agreements due to a history of nominal claims and the unique facts and circumstances involved in each particular agreement. 61IndexAs discussed further in Part I. - Financial Information - Item 1. - Notes to Condensed Consolidated Financial Statements - Note (20) - Legal Proceedings and Other Matters, we are subject to certain pending and threatened legal actions and a number of indemnification demands and we are incurring ongoing legal expenses in connection with these matters. Our insurance policies may not cover the cost of defending and/or resolving such matters. As a result, pending or future claims asserted against us by a party could result in legal costs and damages that could have a material adverse effect on our consolidated results of operations and financial condition.We have entered into employment and/or change of control agreements, as well as indemnification agreements with certain of our executive officers and certain key employees. All of these agreements may require payments by us, in certain circumstances, including, but not limited to, a change in control of the Company or termination of the employee.Our Condensed Consolidated Balance Sheet at OctoberÂ 31, 2024 includes total liabilities of $8.7 million for uncertain tax positions, including interest, any or all of which may result in a cash payment. The future payments related to uncertain tax positions have not been presented in the table above due to the uncertainty of the amounts and timing of any potential cash settlement with the taxing authorities.RECENT ACCOUNTING PRONOUNCEMENTSWe are required to prepare our Condensed Consolidated Financial Statements in accordance with the Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") which is the source for all authoritative U.S. generally accepted accounting principles, which is commonly referred to as "GAAP." The FASB ASC is subject to updates by the FASB, which are known as Accounting Standards Updates ("ASUs"). See Part I. - Financial Information - Item 1. - Notes to Condensed Consolidated Financial Statements - Note

(3) â€” Adoption of Accounting Standards and Updates for further information.Item 3.Â Â Â Â Quantitative and Qualitative Disclosures About Market RiskOur earnings and cash flows are subject to fluctuations due to changes in interest rates primarily from borrowings under our Credit Facility. Based on the amount of outstanding debt under our Credit Facility, a hypothetical change in interest rates by 10% would change interest expense by approximately $3.3 million over a one-year period. Although we do not currently use interest rate derivative instruments to manage exposure to interest rate changes, we may choose to do so in the future in connection with our Credit Facility.Our earnings and cash flows are also subject to fluctuations due to changes in interest rates on our investment of available cash balances. As of OctoberÂ 31, 2024, we had cash and cash equivalents of $29.6 million, which consisted of cash and highly-liquid money market deposit accounts. Many of these investments are subject to fluctuations in interest rates, which could impact our results. Based on our investment portfolio balance as of OctoberÂ 31, 2024, a hypothetical change in interest rates of 10% would have a nominal impact on interest income over a one-year period. Ultimately, the availability of our cash and cash equivalents is dependent on a well-functioning liquid market. Item 4.Â Â Â Â Â Controls and ProceduresEvaluation of Disclosure Controls and ProceduresAs of the end of the period covered by this Quarterly Report on Form 10-Q, an evaluation of the effectiveness of the design and operation of our disclosure controls and procedures (as defined in Rules 13a-15(f) and 15d-15(f) of the Securities Exchange Act of 1934), was carried out by us under the supervision and with the participation of our management, including our Chief Executive Officer and Chief Financial Officer. Based on this evaluation, we concluded that our disclosure controls and procedures were not effective as of October 31, 2024, as a result of the material weaknesses in our internal control over financial reporting discussed below.Notwithstanding our material weaknesses, we have concluded that the condensed consolidated financial statements and other financial information included in this Form 10-Q fairly present in all material respects our financial condition, results of operations and cash flows for the periods presented in conformity with accounting principles generally accepted in the U.S. ("U.S. GAAP").62IndexA system of controls, no matter how well designed and operated, cannot provide absolute assurance that the objectives of the system of controls are met, and no evaluation of controls can provide absolute assurance that all control issues and instances of fraud, if any, within a company have been detected.Material Weaknesses in Internal Control over Financial ReportingA material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the annual or interim financial statements will not be prevented or detected on a timely basis.As previously disclosed in our Annual Report on Form 10-K for the year ended July 31, 2024, we did not design and maintain an effective control environment commensurate with our financial reporting requirements based on the criteria in the Committee of Sponsoring Organizations of the Treadway Commission in Internal Control Framework (2013), as we lacked a sufficient complement of resources with an appropriate level of knowledge and experience to establish effective process and controls. The control environment material weakness contributed to other material weaknesses within our system of internal control over financial reporting at the control activity level, where we did not design and implement effective control activities, including controls related to revenue, inventory and other assets. Deficiencies in control activities contributed to accounting errors and the potential for there to have been material accounting errors within revenue, inventory and other assets.In connection with our preparation of our Quarterly Report on Form 10-Q for the three months ended October 31, 2024, we identified an additional deficiency that individually represents a material weakness in our internal control over financial reporting. Specifically, we did not have a sufficient complement of internal and external resources with appropriate technical accounting expertise to perform control activities, or to reach appropriate accounting conclusions for complex accounting matters and transactions, which included debt, convertible preferred stock and related embedded derivatives.Changes In Internal Control Over Financial ReportingOther than for the material weaknesses described above, there have been no changes in our internal control over financial reporting as defined in Rules 13a-15(f) and 15d-15(f) under the Exchange Act that occurred during our fiscal quarter ended October 31, 2024, that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.Remediation PlanOur remediation efforts are ongoing and we will continue our initiatives to hire additional skilled resources in program management and accounting and finance related functions, and implement and document policies, procedures, and internal controls. Remediation of the identified material weaknesses and strengthening of our internal control environment will require a substantial effort throughout fiscal 2025 and beyond, as necessary. We will test the ongoing operating effectiveness of the new and existing controls in future periods. The material weaknesses cannot be considered completely remediated until the applicable controls have operated for a sufficient period of time and management has concluded, through testing, that these controls are operating effectively.The certifications of our Chief Executive Officer and Chief Financial Officer, that are Exhibits 31.1 and 31.2, respectively, should be read in conjunction with the foregoing information for a more complete understanding of the references in those Exhibits to disclosure controls and procedures and internal control over financial reporting.63IndexPART IIOTHER INFORMATIONItem 1. Â Â Â Â Â Legal ProceedingsSee Part I. - Financial Information - Item 1. - Notes to Condensed Consolidated Financial Statements - Note (20) â€” Legal Proceedings and Other Matters of this Form 10-Q for information regarding legal proceedings and other matters.Item 1A. Risk FactorsExcept as set forth below, there have been no material changes to the description of the risk factors affecting our business previously disclosed in â€œPart I. - Item 1A. - Risk Factorsâ€ of our Annual Report on Form 10-K for the fiscal year ended July 31, 2024, as filed with the SEC on October 30, 2024, which are hereby incorporated by reference.We may fail to realize all of the anticipated benefits of our strategic and operational initiatives, or those benefits may take longer to realize than expected.We are continuing to execute a strategy to transform Comtech through the exploration of strategic alternatives for our various businesses and product lines, the pursuit of further portfolio-shaping opportunities to enhance profitability, efficiency and focus, and the implementation of additional operational initiatives to both achieve profitable results from operations, as well as to align our go-forward cost structure with our future state business. There can be no assurance that any of these initiatives will result in outcomes on terms acceptable to us or at all. Even if any of these initiatives were completed, there can be no assurance as to the timing of completing these activities. Moreover, we may not realize any or all of the anticipated benefits from our pursuit of these initiatives, and related transactions could in fact adversely affect our business. Our ability to realize the anticipated benefits of our transformation strategy will depend, to a large extent, on our ability to continue to focus on, and to achieve more predictable growth, related to our remaining business. Some of the anticipated benefits may not occur for a significant period of time. In addition, we may retain certain liabilities or obligations related to any disposed of businesses that may arise under contract or law, or may have difficulties enforcing our rights, contractual or otherwise, against the buyer. The outcome of these initiatives and the related transactions may not enhance long-term stockholder value as anticipated. Further, our strategic transformation could result in near term restructuring charges and a material impairment of our goodwill and/or intangible assets, among other things.Many of these factors will be outside of our control and any one of them could result in increased costs, including restructuring charges, decreases in the amount of expected revenues and diversion of managementâ€™s time and energy, which could adversely affect our business, financial condition and results of operations. In addition, the process of such strategic transformations, including divesting assets, carries an inherent risk of market fluctuations and economic uncertainties that could undermine the value we expect to realize.Our current cash and liquidity projections raise substantial doubt about our ability to continue as a going concern.Pursuant to the requirements of ASC Topic 205-40, Disclosure of Uncertainties About an Entityâ€™s Ability to Continue as a Going Concern, we are required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about our ability to continue as a going concern. This evaluation does not take into consideration the potential mitigating effect of our plans that have not been fully implemented or are not within our control as of the date the unaudited Condensed Consolidated Financial Statements are issued. When substantial doubt exists, we evaluate whether the mitigating effect of our plans sufficiently alleviates substantial doubt about our ability to continue as a going concern. The mitigating effect of our plans, however, is only considered if both (i) it is probable that the plans will be effectively implemented within one year after the date that the unaudited Condensed Consolidated Financial Statements are issued, and (ii) it is probable that the plans, when implemented, will mitigate the relevant conditions or events that raise substantial doubt about our ability to continue as a going concern within one year after the date that the unaudited Condensed Consolidated Financial Statements are issued.As of the date these financial statements were issued (the "issuance date"), we evaluated whether the following conditions or events, considered in the aggregate, raise substantial doubt about our ability to continue as a going concern over the next twelve months beyond the issuance date.64IndexOver the past three fiscal years, we incurred operating losses of $79.9 million, $14.7 million and $33.8 million in fiscal 2024, 2023 and 2022, respectively. More recently, we recognized an operating loss of $129.2 million in the three months ended October 31, 2024. In addition, over the past three fiscal years, net cash used in operating activities was $54.5 million and $4.4 million in fiscal 2024 and 2023, respectively, and net cash provided by operating activities was $2.0 million in fiscal 2022. More recently, net cash used in operating activities was $21.8 million in the three months ended October 31, 2024. Our ability to meet future anticipated liquidity needs over the next year beyond the issuance date will largely depend on our ability to generate positive cash inflows from operations, maximize our borrowing capacity under our Credit Facility, as discussed further below, and/or secure other sources of outside capital. While we believe we will be able to generate sufficient positive cash inflows, maximize our borrowing capacity and secure outside capital, there can be no assurance our plans will be successfully implemented and, as such, we may be unable to continue as a going concern over the next year beyond the issuance date.As discussed further in Part I. - Financial Information - Item 1. - Notes to Condensed Consolidated Financial Statements â€” Note (10) â€” Credit Facility, on June 17, 2024, we entered into a $222.0 million credit facility with a new syndicate of lenders, which replaced our prior credit facility. As further discussed below, we subsequently amended the credit facility on October 17, 2024 (the "Credit Facility"). The Credit Facility consists of a committed $162.0 million term loan (â€œTerm Loanâ€) and $60.0 million revolving loan (â€œRevolver Loanâ€). At both OctoberÂ 31, 2024 and JanuaryÂ 10, 2025 (the date closest to the issuance date), total outstanding borrowings under the Credit Facility were $199.5 million. At both OctoberÂ 31, 2024 and JanuaryÂ 10, 2025, $32.5 million was drawn on the Revolving Loan. As of the issuance date, our available sources of liquidity approximate $28.5 million, consisting solely of qualified cash and cash equivalents. That is, our available sources of liquidity do not include the remaining portion of the committed Revolver Loan due to the revolving lender's and Agent's consent right, discussed below, to any borrowings that exceed $32.5 million. The Credit Facility, among other things, requires compliance with new restrictive and financial covenants, including: a maximum Net Leverage Ratio of 3.25x commencing with the fiscal quarter ending January 31, 2025; a minimum Fixed Charge Coverage Ratio of 1.20x commencing with the four fiscal quarter period ending January 31, 2025; a minimum Average Liquidity requirement at each fiscal quarter end of $20.0 million; and a minimum EBITDA of $35.0 million for the four fiscal quarter period ending October 31, 2025. Such ratios adjust under the Credit Facility in future periods. Over the next twelve months beyond the issuance date, commencing with our fiscal quarter ending January 31, 2025, we believe that we will not be able to comply with one or more of these covenants.The Credit Facility was amended on October 17, 2024 to waive certain defaults or events of default, including in connection with our Net Leverage Ratio and Fixed Charge Coverage Ratio covenants as of July 31, 2024. The amendment also, among other things: (i) increased the interest rate margins applicable to the loans; (ii) modified certain financial and collateral reporting requirements; (iii) provided a consent right to the revolving lender and Agent with respect to $27.5 million of Revolver Loan borrowings above $32.5 million; (iv) permitted the incurrence of $25.0 million of senior unsecured subordinated debt (as described below); (v) amended the maturity date to the earlier of (x) July 31, 2028 or (y) 90 days prior to the earliest date that the debt under the Subordinated Credit Agreement (as defined below) becomes due and payable; and (vi) suspended certain financial covenant testing through the end of our fiscal quarter ending January 31, 2025.In addition, we entered into a Subordinated Credit Agreement with the existing holders of our Convertible Preferred Stock (the â€œSubordinated Credit Agreementâ€) on October 17, 2024, which provides a subordinated unsecured term loan facility in the aggregate principal amount of $25.0 million (the â€œSubordinated Credit Facilityâ€). The proceeds of the Subordinated Credit Facility: (i) cured our default on certain financial covenants under the Credit Facility, as discussed above; (ii) provided additional liquidity to us; and (iii) funded our general working capital needs.Our ability to meet our current obligations as they become due may be impacted by our ability to remain compliant with the financial covenants required by the Credit Facility, or to obtain future waivers or amendments from the lenders in the event compliance is not maintained. While we believe we will be able to secure such waivers or amendments, as needed, there can be no assurance such waivers or amendments will be secured or on terms that are acceptable to us. If we are unable to secure waivers or amendments, the lenders may declare an event of default, which would cause an immediate acceleration and repayment of all outstanding principal, interest and fees due under our Credit Facility. Absent our ability to repay the forgoing amounts upon the declaration of an event of default, the lenders may exercise their rights and remedies under the Credit Facility, which may include, among others, a seizure of substantially all of our assets and/or the liquidation of our operations. If an event of default occurs that allows the lenders to exercise these rights and remedies over the next year beyond the issuance date, we will be unable to continue as a going concern.65IndexAs of the issuance date, our plans to address our ability to continue as a going concern include, among other things:â€¢executing a strategy to transform Comtech (ongoing and future actions supporting our transformation strategy include: an exploration of strategic alternatives for our various businesses and product lines; the pursuit of further portfolio-shaping opportunities to enhance profitability, efficiency and focus; and the implementation of additional operational initiatives to both achieve profitable results from operations as well as to align our go-forward cost structure with our future state business), as discussed further in Part I. - Financial Information - Item 1. - Notes to Condensed Consolidated Financial Statements â€” Note (21) â€” Cost Reduction and Restructuring Related Activities;â€¢pursuing initiatives to reduce investments in working capital, namely accounts receivable and inventory;â€¢improving process disciplines to attain and maintain profitable operations by entering into more favorable sales or service contracts;â€¢reevaluating our business plans to identify opportunities (e.g., within each of our segments) to focus future investment on our most strategic, high-margin revenue opportunities;â€¢reevaluating our business plans to identify opportunities to further reduce capital expenditures;â€¢seeking opportunities to improve liquidity through any combination of debt and/or equity financing (including possibly restructuring our Credit Facility, Convertible Preferred Stock and/or Subordinated Credit Facility); andâ€¢seeking other strategic transactions and/or measures including, but not limited to, the potential sale or divestiture of assets in addition to the wind down of our steerable antenna product line in Basingstoke, U.K.While we believe the implementation of some or all of the elements of our plans over the next year beyond the issuance date will be successful, these plans are not all solely within managementâ€™s control and, as such, we can provide no assurance our plans are probable of being effectively implemented as of the issuance date. Therefore, the adverse conditions and events described above are uncertainties that raise substantial doubt about our ability to continue as a going concern. The accompanying Condensed Consolidated Financial Statements in Part I. - Item 1. have been prepared on the basis that we will continue to operate as a going concern, which contemplates we will be able to realize assets and settle liabilities and commitments in the normal course of business for the foreseeable future. Accordingly, the accompanying Condensed Consolidated Financial Statements do not include any adjustments that may result from the outcome of these uncertainties.In addition, the perception that we may not be able to continue as a going concern may cause customers, vendors and others to review and alter their business relationships and terms with us, and may affect our credit rating. If we seek additional financing to fund operations and there remains substantial doubt about our ability to continue as a going concern, financing sources may be unwilling to provide such funding to us on commercially reasonable terms, or at all. Uncertainty regarding our ability to continue as a going concern could also have a material and adverse impact on the price of our common stock, which could negatively impact our ability to obtain additional stock-based financing or enter into strategic transactions.We may not continue to have access to the credit markets on acceptable terms and conditions, which could limit our ability to secure bonds required for existing and new projects. We occasionally access the credit markets to obtain performance bonds, bid bonds, standby letters of credit and surety bonds to secure our performance of contractual obligations. We may not continue to have access to the capital markets or bank credit markets on terms acceptable to us, which could negatively affect our ability to bid new projects and our operating cash flows. Uncertainty with respect to the availability of these credit support lines could also impact the attractiveness and valuation of the relevant lines of business in connection with our strategic process. In addition, a downgrade in our credit rating could limit our ability to access the credit markets in order to provide performance bonds, bid bonds, standby letters of credit and surety bonds. Moreover, our customers and financial institutions with which we interact may exercise the right to require additional collateral based on market perceptions or market conditions, which could impair our access to and cost of funding certain projects.Our business is highly dependent on the budgetary decisions of our government customers, including the U.S. government (including prime contractors to the U.S. government), and changes in the U.S. governmentâ€™s fiscal policies or budgetary priorities may have a material adverse effect on our business, operating results and financial condition.During our fiscal years ended JulyÂ 31, 2024, 2023 and 2022, sales to the U.S. government (including sales to prime contractors to the U.S. government) were $182.3 million, $172.0 million and $132.6 million, or 33.7%, 31.3% and 27.2% of our consolidated net sales, respectively. In addition, a large portion of our existing backlog consists of orders related to U.S. government contracts and our Business Outlook for Fiscal 2025 and beyond depends, in part, on significant new orders from the U.S. government, which undergoes extreme budgetary pressures from time to time.66IndexWe rely on U.S. government spending on our communication solutions, and our receipt of future orders depends in large part on continued funding by the

U.S. government for the programs in which we participate. These spending levels are not generally correlated with any specific economic cycle, but rather follow the cycle of general public policy and political support for this type of spending. Government contracts are conditioned upon the continuing availability of congressional appropriations and Congressâ€™ failure to appropriate funds, or Congressâ€™s actions to reduce or delay spending on, or reprioritize its spending away from, U.S. government programs which we participate in, could negatively affect our results of operations. Because many of the items we sell to the U.S. government are included in large programs realized over a period of several years, it is difficult, if not impossible, to determine specific amounts that are or will be appropriated for our products and services. As such, our assessments relating to the impact of changes in U.S. government spending may prove to be incorrect.Further, the recent presidential election and congressional seat turnover may result in increased regulatory and economic uncertainty, including the spending priorities of the new U.S. presidential administration and Congress and what challenges budget reductions will present for us and our industry generally. For example, on November 12, 2024, President-elect Trump announced a planned advisory commission, the â€œDepartment of Government Efficiency,â€ to reform federal government processes and reduce expenditures. Changes in federal policy by the executive branch and regulatory agencies may occur over time through the new presidential administrationâ€™s and/or Congressâ€™s policy and personnel changes, which could lead to changes involving the defense industry. However, the nature, timing and economic and political effects of such potential changes remain highly uncertain. Any future changes in U.S. policy and the United Statesâ€™ response to global geopolitical developments could affect us in substantial and unpredictable ways. At this time, it is unclear whether and how any future changes or uncertainty surrounding future changes will adversely affect our operating environment and, therefore, demand for our products, our business, financial condition and results of operations.The federal debt limit continues to be actively debated as plans for long-term national fiscal policy are discussed. The outcome of these discussions, which will be affected by the changes in presidential administration and in Congress following the elections in 2024, could have a significant impact on defense spending broadly and programs we support in particular. The failure of Congress to approve future budgets and/or increase the debt ceiling of the U.S. on a timely basis could delay or result in the loss of contracts for the procurement of our products and services and we may be asked or required to continue to perform for some period of time on certain of our U.S. government contracts, even if the U.S. government is unable to make timely payments. A decrease in DoD or Department of Homeland Security expenditures, the elimination or curtailment of a material program in which we are involved, or changes in payment patterns of our customers as a result of changes in U.S. government spending could have an adverse effect on our business, results of operations and financial condition. On December 21, 2024, President Biden signed a bipartisan Continuing Resolution (CR; H.R. 10545) to extend federal spending and avert a government shutdown through March 14, 2025. Accordingly, it is still possible that a partial shutdown of the U.S. government may occur, or additional interim budgets may be adopted. As such, we may experience delayed orders, delayed payments and adverse impacts on our results of operations. We may experience related supply chain delays, disruptions or other problems associated with financial constraints faced by our suppliers and subcontractors. All of the aforementioned conditions and factors could have a material adverse effect on our business, results of operations and financial condition. Additionally, cost cutting, efficiency initiatives, reprioritization, other affordability analyses, and changes in budgetary priorities by our governmental customers, including the U.S. government, could adversely impact both of our operating segments. We are unable to predict the impact these or similar events could have on our business, financial position, results of operations or cash flows.Item 2. Â Â Â Â Unregistered Sales of Equity Securities and Use of ProceedsNot applicable.Item 4. Â Â Â Â Mine Safety DisclosuresNot applicable.67IndexItem 5. Â Â Â Â Other InformationCompensatory Arrangements of Certain OfficersOn January 10, 2025, we and Jeffery P. Robertson, President of the Terrestrial & Wireless Networks segment, entered into an amendment (the â€œAmendmentâ€) to Mr. Robertsonâ€™s existing employment agreement, dated as of February 26, 2024 (the â€œExisting Employment Agreementâ€) and, on January 10, 2025, we and Mr. Robertson entered into a retention bonus agreement (the â€œRetention Agreementâ€).Pursuant to the Amendment, Mr. Robertson will receive an increased annualized base salary of $550,000, retroactive to September 1, 2024. Mr. Robertson will continue to be eligible to receive an annual bonus with a target bonus of 75% of his annual base salary and a maximum bonus of up to 200% of his annual base salary (or such other amount as determined by the Compensation Committee) based on individual and Company performance goals and will still be entitled to participate in health, insurance, retirement, and other benefits provided generally to similarly situated employees of the Company.The Amendment provides that, upon a divestiture of the Terrestrial & Wireless Networks segment while Mr. Robertson remains an employee of the Company, Mr. Robertsonâ€™s (i) awarded but unvested RSUs shall vest in full and (ii) long-term performance shares shall be accelerated on a pro-rata basis based on the number of days in the applicable performance period through the date of the closing of such transaction and on the performance measurement. In addition, if the Company closes a divestiture of the Terrestrial & Wireless Networks segment or consummates a change of control transaction which includes the Terrestrial & Wireless Networks segment and Mr. Robertson remains an employee of the Company, Mr. Robertson, in exchange for a release of claims, is entitled to receive a transaction payment based on the â€œnet purchase priceâ€ of such transaction.Pursuant to the Retention Agreement, Mr. Robertson, in exchange for continued compliance with the restrictive covenants set forth in the Retention Agreement (as described below), is entitled to receive a retention bonus of $268,125, with 33.33% due on the first regularly scheduled payroll date following February 28, 2025 and 66.67% due on the first regularly scheduled payroll date following May 31, 2025 (in both cases, subject to applicable tax withholdings and other authorized deductions). Such payments are subject to Mr. Robertsonâ€™s continued employment on each payment date and provided each payment date does not occur during a resignation period. Upon a termination without â€œcauseâ€ (as defined in the Retention Agreement) prior to a scheduled payment(s), in exchange for a release of claims, Mr. Robertson will be entitled to a pro-rata portion of the retention bonus that has not yet vested. In addition, if Mr. Robertson engages in â€œdetrimental activityâ€ (as defined in the Retention Agreement) prior to, or during the one year period following the final payment date of the retention bonus, we may direct (at any time, within one year thereafter) that all payments received pursuant to the Retention Agreement shall be immediately forfeited to us, and Mr. Robertson shall immediately pay the total of any net payments received. The Retention Agreement also contains customary restrictive covenants, including a perpetual confidentiality provision and a non-solicitation and non-hire covenant beginning on the first payment date of the retention bonus and ending on the date that is 12 months after the last payment date of the retention bonus.The foregoing summary of the terms of the Existing Employment Agreement, the Amendment, and the Retention Agreement is subject to the full and complete terms of the Existing Employment Agreement, the Amendment, and the Retention Agreement which we expect to file as exhibits to our periodic report covering the effective date of the Amendment and the Retention Agreement.Securities Trading Plans of Directors and OfficersDuring the three months ended October 31, 2024, none of our directors or officers adopted or terminated a Rule 10b5-1 trading plan or adopted or terminated a non-Rule 10b5-1 trading arrangement (as each term is defined in Item 408(a) of Regulation S-K).68IndexItem 6.Â Â Â Â ExhibitsExhibit 3.1 â€“ Certificate of Designations designating the Series B-2 Convertible Preferred Stock, dated as of October 17, 2024 (incorporated by reference to Exhibit 3.1 to the Companyâ€™s Current Report on Form 8-K, dated October 18, 2024)Exhibit 3.2 â€“ Form of Certificate of Elimination eliminating the Series B-1 Convertible Preferred Stock, dated as of October 23, 2024 (incorporated by reference to Exhibit 3(a)(v) to the Companyâ€™s Annual Report on Form 10-K, dated October 30, 2024)Exhibit 4.1 â€“ Form of Warrant Agreement (incorporated by reference to Exhibit 4.1 to the Companyâ€™s Current Report on Form 8-K, dated October 18, 2024)Exhibit 10.1 â€“ Waiver and Amendment No. 1 to Credit Agreement, dated as of October 17, 2024, by and among Comtech Telecommunications Corp., as borrower, the lenders named therein, TCW Asset Management Company LLC, as term loan agent, and Wingspire Capital LLC, as revolving agent (incorporated by reference to Exhibit 10.1 to the Companyâ€™s Current Report on Form 8-K, dated October 18, 2024)Exhibit 10.2 â€“ Subordinated Credit Agreement, dated as of October 17, 2024, by and among Comtech Telecommunications Corp., as borrower, the lenders named therein, and U.S. Bank Trust Company, National Association, as agent (incorporated by reference to Exhibit 10.2 to the Companyâ€™s Current Report on Form 8-K, dated October 18, 2024)Exhibit 10.3 â€“ Subscription and Exchange Agreement, dated as of October 17, 2024, by and among Comtech Telecommunications Corp. and the Investors named therein (incorporated by reference to Exhibit 10.3 to the Companyâ€™s Current Report on Form 8-K, dated October 18, 2024)Exhibit 10.4 â€“ Form of Voting Agreement (incorporated by reference to Exhibit 10.4 to the Companyâ€™s Current Report on Form 8-K, dated October 18, 2024)Exhibit 10.5 â€“ Registration Rights Agreement, dated as of October 17, 2024, by and among Comtech Telecommunications Corp. and the Investors named therein (incorporated by reference to Exhibit 10.5 to the Companyâ€™s Current Report on Form 8-K, dated October 18, 2024)Exhibit 10.6â€“ Cooperation Agreement, dated November 17, 2024, by and among Comtech Telecommunications Corp. and Michael Porcelain, Fred Kornberg and Oleg Timoshenko (incorporated by reference to Exhibit 10.1 to the Companyâ€™s Current Report on Form 8-K, dated November 18, 2024)Exhibit 10.7 - Employment Agreement between Comtech Telecommunications Corp. and John Ratigan, dated as of October 28, 2024Exhibit 10.8 - Employment Agreement between Comtech Telecommunications Corp. and Kenneth H. Traub, dated as of November 27, 2024 Exhibit 10.9 â€“ Form of Cash-Settled Performance Award Agreement Pursuant to Comtech Telecommunications Corp. 2023 Equity and Incentive PlanExhibit 10.10 â€“ Form of Indemnification Agreement by and among Comtech Telecommunications Corp. and the Board of Directors and Certain Officers (incorporated by reference to Exhibit 10.1 to the Company's Current Report on Form 8-K, dated December 13, 2024)69IndexExhibit 31.1 - Certification pursuant to Section 302 of the Sarbanes-Oxley Act of 2002Exhibit 31.2 - Certification pursuant to Section 302 of the Sarbanes-Oxley Act of 2002Exhibit 32.1 - Certification pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002Exhibit 32.2 - Certification pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002Exhibit 101.INS - The following financial statements from the Company's Quarterly Report on Form 10-Q for the quarter ended OctoberÂ 31, 2024, formatted in inline XBRL: (i) Condensed Consolidated Balance Sheets, (ii) Condensed Consolidated Statements of Operations, (iii) Condensed Consolidated Statements of Convertible Preferred Stock and Stockholders' Equity, (iv) Condensed Consolidated Statement of Cash Flows, and (v) Notes to Condensed Consolidated Financial StatementsExhibit 101.SCH - Inline XBRL Taxonomy Extension Schema DocumentExhibit 101.CAL - Inline XBRL Taxonomy Extension Calculation Linkbase DocumentExhibit 101.LAB - Inline XBRL Taxonomy Extension Labels Linkbase DocumentExhibit 101.PRE - Inline XBRL Taxonomy Extension Presentation Linkbase DocumentExhibit 101.DEF - Inline XBRL Taxonomy Extension Definition Linkbase DocumentExhibit 104 - Cover Page Interactive Data File (embedded within the Inline XBRL document and contained in Exhibit 101)70IndexSIGNATURESPursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.COMTECH TELECOMMUNICATIONS CORP.(Registrant)Â Â Date:January 13, 2025By:Â Â /s/ Kenneth H. Traub(Date)Kenneth H. Traub, Chairman of the BoardPresident and Chief Executive OfficerÂ (Principal Executive Officer)Â Â Date:January 13, 2025By:Â Â /s/ Michael A. Bondi(Date)Michael A. BondiChief Financial Officer(Principal Financial and Accounting Officer)71 EX-10.7 2 exhibit107-cmtlxexecutivee.htm EX-10.7 DocumentExhibit 10.7EMPLOYMENT AGREEMENTÂ This Employment Agreement (this â€œAgreementâ€) is made and entered into as of OctoberÂ 28, 2024, by and between John Ratigan (â€œExecutiveâ€) and Comtech Telecommunications Corp., a Delaware corporation (the â€œCompanyâ€).Â WHEREAS, the Company desires to employ Executive and to enter into this Agreement embodying the terms of such employment, and Executive desires to enter into this Agreement and to accept such employment, subject to the terms and provisions of this Agreement.Â NOW, THEREFORE, in consideration of the promises and mutual covenants contained herein and for other good and valuable consideration, the receipt and sufficiency of which are mutually acknowledged, the Company and Executive hereby agree as follows:Â 1.Â Â Â Â Â Â Â Â Â Â Â Â Definitions. Capitalized terms not otherwise defined in this Agreement shall have the meaning set forth onÂ Appendix A, attached hereto.Â 2.Â Â Â Â Â Â Â Â Â Â Â Â Employment Term. Executiveâ€™s employment with the Company pursuant to the terms of this Agreement shall be effective as of October 28, 2024 (the â€œEffective Dateâ€), and shall continue until the third anniversary of the Effective Date (the â€œInitial Termâ€) and thereafter, shall continue on a year-to-year basis (each, a â€œRenewal Termâ€), unless either party provides the other written notice of non-renewal at least ninety (90) days prior to the expiration of the Initial Term or any Renewal Term, as applicable (a â€œNotice of Non-Renewalâ€); provided, that the Initial Term or any Renewal Term may be ended earlier pursuant to SectionÂ 5 of this Agreement.Â 3.Â Â Â Â Â Â Â Â Â Â Position, Duties and Responsibilities; Performance.Â 3.1.Â Â Â Â Â Â Â Â Position, Duties and Responsibilities. During the Employment Term, Executive shall be employed and serve as President and Chief Executive Officer of the Company (together with such other position or positions consistent with Executiveâ€™s title as the Board shall specify from time to time) and shall have such duties, authority and responsibilities commensurate with such title. Executive also agrees to serve as an officer and/or director of any other member of the Company Group, in each case without additional compensation.Â 3.2.Â Â Â Â Â Â Â Â Â Â Performance. Executive shall devote substantially all of Executiveâ€™s business time, attention, skill, and efforts to the performance of Executiveâ€™s duties under this Agreement and, except as provided below, shall not engage in any other business or occupation, including any outside employment or consulting services, during the Employment Term, including, without limitation, any activity that (x)Â conflicts with the interests of the Company or any other member of the Company Group, (y)Â interferes with the performance of Executiveâ€™s duties for the Company, or (z)Â interferes with Executiveâ€™s exercise of Executiveâ€™s judgment in the Companyâ€™s best interests. Notwithstanding the foregoing, nothing in this SectionÂ 3.2 shall preclude Executive from (i)Â serving, with the prior written consent of the Board, as a member of the boards of directors or advisory boards (or their equivalents in the case of aÂ non-corporateÂ entity) ofÂ for-profit public or private companies (other than the Company) or as a member of the boards 1of directors or advisory boards (or their equivalents) of other social, community or charitable organizations, (ii)Â engaging in charitable activities, social and community affairs (including as an informal advisor to charitable, social or community organizations), (iii)Â delivering lectures, engaging in social media, participating in symposiums, panel discussions, fireside chats, industry and professional engagements and various other thought leadership endeavors, and (iv)Â managing Executiveâ€™s personal investments and related affairs or engaging as a passive investor in other companies (collectively, the â€œPermitted Activitiesâ€);Â provided,Â however, that the activities set out in clauses (i), (ii), (iii), and (iv)Â shall be limited by Executive so as not to materially interfere, individually or in the aggregate, with the performance of Executiveâ€™s duties and responsibilities hereunder and do not conflict with any applicable Company policy on conduct.Â Â 3.3. Â Â Â Â Place of Performance. Executive shall spend time, as is necessary to perform his duties, at the Companyâ€™s Headquarters, although Executive understands that the Companyâ€™s scope of operations and future business interests will require Executive to travel frequently to other offices of the Company Group, as well as travel to various other customers, partners, suppliers and other entities relevant to, or potentially relevant to the Companyâ€™s current and future potential business interests across the United States and globally during the Employment Term. Executive will use his judgement to prioritize the focus of his efforts in this regard and operate in the long-term best interest of the Company.Â 4.Â Â Â Â Â Â Â Â Compensation. During the Employment Term, Executive shall be entitled to the following compensation:Â 4.1.Â Â Â Â Â Â Â Â Â Base Salary. Executive shall be paid an annualized base salary of $750,000 in periodic installments in accordance with the Companyâ€™s customary payroll practices, subject to annual review, with adjustments, if any, as may be approved in writing by the Companyâ€™s Compensation Committee.Â 4.2.Â Â Â Â Â Â Â Â Â Annual Bonus. For each completed fiscal year of the Employment Term, Executive shall be eligible to receive an annual bonus (the â€œAnnual Bonusâ€). As of the Effective Date, Executiveâ€™s annual target bonus opportunity shall be equal to 100% of Base Salary (the â€œTarget Bonusâ€), based on the achievement of individual performance goals and Company performance goals (such Company performance goals that are the same as the Company performance goals applicable to the other senior executive officers of the Company, as a group) as are established by the Board; provided, that, depending on the results, Executiveâ€™s actual bonus may be lower or higher than the target amount, with a minimum bonus opportunity of 0% of Base Salary and a maximum bonus opportunity of 200% of Base Salary or such higher amount as is provided to other similarly situated senior executives of the Company for the applicable fiscal year, as determined by the Board. The Annual Bonus shall otherwise be subject to the terms and conditions adopted by the Board or the Companyâ€™s Compensation Committee under which bonuses are generally payable to senior executives of the Company, as in effect from time to time, and reflected in the Companyâ€™s compensation guidelines. The Annual Bonus, if any, shall be paid no later than the end of the calendar year in which the fiscal year to which it relates ends promptly after completion of the Companyâ€™s audited year-end financial statements 2for such fiscal year (but in any event by the end of the calendar year in which the fiscal year ends) and at the same time as annual bonuses are paid to the other senior executive officers of the Company. In order to be eligible to earn an Annual Bonus,Â except as otherwise set forth in SectionÂ 5.5, Executive must be employed by the Company through the date of payment of the Annual Bonus.Â Â 4.3.Â Â Â Â Â Â Â Â Equity Incentive. Subject to approval by the Board or the Companyâ€™s Compensation Committee, following the Effective Date, Executive will be granted equity awards as follows, each of which shall be subject to the terms of the Equity Plan and the applicable award agreements which shall be entered into following the Effective Date:Â (a)Â Â Â Â Â Â Â Â Â Â An annual grant of a number of restricted stock units equal to $400,000 divided by the Share Price (rounded up to the nearest whole share) on the date of grant, which shall vest in equal annual installments on each of the first three (3)Â anniversaries of the grant date, subject to Executiveâ€™s continued employment on each such vesting date.Â (b)Â Â Â Â Â Â Â Â Â Â An annual grant of a target number of long-term performance shares equal to $800,000, of which $200,000 shall be settled in cash and $600,000 shall be settled in

common stock divided by the Share Price (rounded up to the nearest whole share) on the date of grant, all of which shall vest on the third anniversary of the grant date based on achievement, as determined by the Board, of performance objectives relating to the EBITDA, revenue and the relative total shareholder return of the Companyâ€™s common stock relative to the total shareholder return of the S&P 600 Index over a three (3)Â year performance period, subject to Executiveâ€™s continued employment through the third anniversary of the grant date.Â (c)Â Â Â Â Â Â Â Â Â Â A one-time grant of 100,000 long-term performance shares (the â€œVWAP PSUsâ€), which shall vest subject to achievement of certain volume weighted average price (â€œVWAPâ€) targets. The VWAP PSUs will be eligible to vest on or before the third anniversary of the grant date with (i)Â 25% of the VWAP PSUs vesting if the Companyâ€™s 60-day VWAP equals or exceeds $8.00, (ii)Â 25% of the shares subject to the PSUs vesting if the Companyâ€™s 60-day VWAP equals or exceeds $10.00, (iii)Â 25% of the shares subject to the PSUs vesting if the Companyâ€™s 60-day VWAP equals or exceeds $12.00 and (iv)Â 25% of the shares subject to the PSUs vesting if the Companyâ€™s 60-day VWAP equals or exceeds $14.00.Â 4.4.Â Â Â Â Â Â Â Â Â Â [RESERVED]Â 4.5.Â Â Â Â Â Â Â Â Employee Benefits. During the Employment Term, Executive shall be entitled to participate in health, insurance, retirement, and other benefits provided generally to similarly situated employees of the Company. Executive shall also be entitled to the same number of holidays, vacation days, and sick days, as well as any other benefits, in each case as are generally allowed to similarly situated employees of the Company in accordance with the Company policy as in effect from time to time. Nothing contained herein shall be construed to limit the Companyâ€™s ability to amend, suspend, or terminate any employee benefit plan or policy at any time without providing Executive notice, and the right to do so is expressly reserved.Â 34.6.Â Â Â Â Â Â Â Â Â Business Expenses. Executive shall be entitled to reimbursement for all reasonable and necessary out-of-pocket business, entertainment and travel expenses incurred by Executive in connection with the performance of Executiveâ€™s duties hereunder in accordance with the Companyâ€™s expense reimbursement policies and procedures and the terms and conditions of this Agreement.Â Â 5.Â Â Â Â Â Â Â Â Â Â Termination of Employment.Â 5.1.Â Â Â Â Â Â Â Â General. The Employment Term, and Executiveâ€™s employment hereunder, shall terminate upon the earliest to occur of (i)Â Executiveâ€™s death, (ii)Â a termination by reason of a Disability, (iii)Â a termination by the Company with or without Cause, and (iv)Â a termination by Executive with or without Good Reason. Except as otherwise expressly required by law (e.g., COBRA) or as specifically provided herein or in any plan or grant, all of Executiveâ€™s rights to Base Salary, Annual Bonus, employee benefits and other compensatory amounts hereunder (if any) shall cease upon the termination of Executiveâ€™s employment hereunder (the â€œTermination Dateâ€).Â 5.2.Â Â Â Â Â Â Â Â Â Deemed Resignation. Upon any termination of Executiveâ€™s employment for any reason, except as may otherwise be requested by the Company in writing and agreed upon in writing by Executive, Executive shall be deemed to have resigned from any and all directorships, committee memberships, and any other positions Executive holds with the Company or any other member of the Company Group or any other entities for which Executive serves as a representative of the Company, including, but not limited to, the Board.Â 5.3.Â Â Â Â Â Â Â Â Â Termination Due to Death or Disability. Executiveâ€™s employment shall terminate automatically upon Executiveâ€™s death. The Company may terminate Executiveâ€™s employment immediately upon the occurrence of a Disability upon the giving of written notice to Executive while the Disability exists, such termination to be effective upon Executiveâ€™s receipt of such written notice of such termination. Upon Executiveâ€™s death or in the event that Executiveâ€™s employment is terminated due to Executiveâ€™s Disability, Executive or Executiveâ€™s estate or Executiveâ€™s beneficiaries, as the case may be, shall be entitled to the Accrued Obligations. Following Executiveâ€™s death or a termination of Executiveâ€™s employment by reason of a Disability, except as set forth in this SectionÂ 5.3, Executive shall have no further rights to any compensation or any other benefits under this Agreement.Â 5.4.Â Â Â Â Â Â Termination by the Company for Cause. The Company may terminate Executiveâ€™s employment at any time for Cause, effective upon delivery to Executive of written notice of such termination; provided, however, that Executiveâ€™s termination will be subject to any applicable cure period set forth in the definition of Cause and if applicable, will only be effective if Executive fails to cure the event or circumstance constituting â€œCauseâ€ within such cure period. In the event that the Company terminates Executiveâ€™s employment for Cause, Executive shall be entitled only to the Accrued Obligations. Following such termination of Executiveâ€™s employment for Cause, except as set forth in this SectionÂ 5.4, Executive shall have no further rights to any compensation or any other benefits under this Agreement.Â 45.5.Â Â Â Â Â Â Â Â Termination by the Company without Cause. The Company may terminate Executiveâ€™s employment at any time without Cause, effective upon delivery to Executive of written notice of such termination. In the event that Executiveâ€™s employment is terminated by the Company without Cause (other than due to death or Disability), Executive shall be entitled to:Â (a)Â Â Â Â Â Â Â Â Â The Accrued Obligations;Â (b)Â Â Â Â Â Â Â Â Â Any unpaid Annual Bonus in respect of any completed fiscal year that has ended prior to the date of such termination, which amount shall be paid at such time annual bonuses are paid to other senior executives of the Company, but in no event later than the date that is two and one-half months following the last day of the fiscal year in which such termination occurred;Â (c)Â Â Â Â Â Â Â Â Â Subject to satisfaction of the performance objectives applicable for the fiscal year in which such termination occurs, as determined by the Board, an amount equal to (A)Â the Annual Bonus otherwise payable to Executive for the fiscal year in which such termination occurred, assuming Executive had remained employed through the applicable payment date, multiplied by (B)Â a fraction, the numerator of which is the number of days elapsed from the commencement of such fiscal year through the date of such termination and the denominator of which is 365 (or 366, as applicable), which amount shall be paid at such time annual bonuses are paid to other senior executives of the Company, but in no event later than the date that is two and one-half months following the last day of the fiscal year in which such termination occurred;Â (d)Â Â Â Â Â Â Â Â Â An amount equal to one times Executiveâ€™s Base Salary at the time of the Termination Date, such amount to be paid in one lump sum on the sixtieth (60th) day following the Termination Date (the â€œPayment Dateâ€); andÂ (e)Â Â Â Â Â Â Â Â Â If Executive timely and properly elects continuation coverage under the Consolidated Omnibus Reconciliation Act of 1985 (â€œCOBRAâ€), the Company shall reimburse Executive for the monthly COBRA premium paid by Executive for himself and his dependents. Any such reimbursement for the period prior to the Payment Date shall be paid to Executive in a lump sum on the Payment Date and any reimbursement for any month (or portion thereof) on and after the Payment Date shall be paid to Executive on the tenth day of the month immediately following the month in which Executive timely remits the premium payment. Executive shall be eligible to receive such reimbursement until the earliest of: (i)Â the first anniversary of the Termination Date (the â€œBenefits Reimbursement Periodâ€); (ii)Â the date Executive is no longer eligible to receive COBRA continuation coverage; and (iii)Â the date on which Executive becomes eligible to receive substantially similar coverage from another employer. Notwithstanding the foregoing, if the Companyâ€™s making payments under this SectionÂ 5.5(e)Â would violate the nondiscrimination rulesÂ applicable to non-grandfathered group health plans, or result in the imposition of penalties under the Patient Protection and Affordable Care Act of 2010 and the related regulations and guidance promulgated thereunder (â€œPPACAâ€), the parties agree to reform this SectionÂ 5.5(e)Â in a manner as is necessary to comply with PPACA.Notwithstanding the foregoing, the payments and benefits described in clauses (b), (c), (d)Â and (e)Â above shall immediately terminate, and the Company shall have no further obligations 5to Executive with respect thereto, in the event that Executive breaches SectionÂ 9 of this Agreement. Following such termination of Executiveâ€™s employment by the Company without Cause, except as set forth in this SectionÂ 5.5, Executive shall have no further rights to any compensation or any other benefits under this Agreement. For the avoidance of doubt, Executiveâ€™s sole and exclusive remedy upon a termination of employment by the Company without Cause shall be receipt of the Severance Benefits.Â 5.6.Â Â Â Â Â Â Â Â Â Â Termination by Executive with Good Reason.Â Executive may terminate Executiveâ€™s employment with Good Reason in accordance with the time periods and cure periods set forth in the definition of Good Reason. Executive shall be entitled to the same payments and benefits as provided in SectionÂ 5.5 hereof for a termination by the Company without Cause, subject to the same conditions on payment and benefits as described in SectionÂ 5.5 hereof. Following such termination of Executiveâ€™s employment by Executive with Good Reason, except as set forth in this SectionÂ 5.6, Executive shall have no further rights to any compensation or any other benefits under this Agreement. For the avoidance of doubt, Executiveâ€™s sole and exclusive remedy upon a termination of employment with Good Reason shall be receipt of the Severance Benefits.Â 5.7.Â Â Â Â Â Â Â Â Â Termination by Executive without Good Reason or Termination Following a Notice of Non-Renewal. Executive may terminate Executiveâ€™s employment without Good Reason by providing the Company ninety (90) daysâ€™ prior written notice of such termination (a â€œTermination Without Good Reasonâ€). In the event of a Termination Without Good Reason or a termination of Executiveâ€™s employment as a result of a Notice of Non-Renewal, Executive shall be entitled only to the Accrued Obligations. In the event of a Termination without Good Reason, the Company may, in its sole and absolute discretion, by written notice accelerate such date of termination without changing the characterization of such termination as a termination by Executive without Good Reason. Following a Termination Without Good Reason or a termination of Executiveâ€™s employment as a result of a Notice of Non-Renewal, except as set forth in this SectionÂ 5.7, Executive shall have no further rights to any compensation or any other benefits under this Agreement.Â 5.8.Â Â Â Â Â Â Â Â Termination of Employment in Connection With a Change in Control. Notwithstanding the terms set forth in SectionÂ 5.5 and 5.6, if Executiveâ€™s employment with the Company is terminated pursuant to SectionÂ 5.5 or SectionÂ 5.6 hereof (i)Â within 90 days prior to the effective time of a Change in Control or (ii)Â from the effective time of a Change in Control until the date that is 12 months after the occurrence of a Change in Control, subject to the same conditions on payment and benefits set forth in SectionÂ 5.5, (i)Â Executive shall be entitled to the payments and benefits provided in Sections 5.5(a), (b), (c)Â and (e)Â hereof, (ii)Â the Benefits Reimbursement Period shall be the second anniversary of the Termination Date, and (iii)Â Executive shall be entitled to an amount equal to one and a half (1.5) times the sum of (y)Â an amount equal to Executiveâ€™s Base Salary at the time of the Termination Date plus (z)Â an amount equal to Executiveâ€™s Target Bonus for the year in which the Termination Date occurs, such amount to be paid in one lump sum on the Payment Date; provided, however, in the event such termination occurs within the 90 day period prior to the effective time of a Change in Control, the amount due to Executive under clause (ii) that is in excess of the amount previously paid to 6Executive under Section 5.5(d), shall be paid within sixty (60) days following the effective time of such Change in Control, and (iii) all equity incentive awards held by Executive which are subject to performance-based vesting conditions will vest based upon target performance, effective as of the date of Executiveâ€™s termination and will be settled within 60 days of the later of the Termination Date or, if later, Change in Control (or, to the extent required to comply with Section 409A of the Code, such later time as specified in the applicable award agreement). For the avoidance of doubt, Executive shall not be entitled to duplicate amounts under Section 5.5(d) and clause (ii) of the foregoing sentence. With respect to clause (iii) of the foregoing sentence, in the event of a termination of employment which occurs prior to a Change in Control, any such award shall remain outstanding for ninety (90) days following such termination of employment and, if no Change in Control has occurred as of such date, shall be treated in accordance with the terms of the applicable award agreement (including, if applicable, treating any unvested performance-based equity incentive awards as forfeited as of the Termination Date).Â 5.9.Â Â Â Â Â Â Â Â Release. Notwithstanding any provision herein to the contrary, the payment of any amount or provision of any benefit pursuant to SectionÂ 5.5, SectionÂ 5.6 or 5.8 (other than the Accrued Obligations) (collectively, the â€œSeverance Benefitsâ€) shall be conditioned upon Executiveâ€™s execution, delivery to the Company, and non-revocation of the Release of Claims (and the expiration of any revocation period contained in such Release of Claims) within sixty (60) days following the date of Executiveâ€™s termination of employment hereunder. If Executive fails to execute the Release of Claims in such a timely manner so as to permit any revocation period to expire prior to the end of such sixty (60) day period, or timely revokes Executiveâ€™s acceptance of such release following its execution, Executive shall not be entitled to any of the Severance Benefits. Further, to the extent that any of the Severance Benefits constitutes â€œnonqualified deferred compensationâ€ for purposes of SectionÂ 409A of the Code, any payment of any amount or provision of any benefit otherwise scheduled to occur prior to the sixtieth (60th) day following the date of Executiveâ€™s termination of employment hereunder, but for the condition on executing the Release of Claims as set forth herein, shall not be made until the first regularly scheduled payroll date following such sixtieth (60th) day, and any remaining Severance Benefits thereafter due shall be provided to Executive according to the applicable schedule set forth herein.Â 6.Â Â Â Â Â Â Â Â Â Â Â Â Â SectionÂ 280G. Notwithstanding anything to the contrary in this Agreement, this SectionÂ 6 shall apply in the event of (i)Â a â€œchange in the ownership or effective controlâ€ of the Company or (ii)Â a â€œchange in the ownership of a substantial portion of the assetsâ€ of the Company, each within the meaning of SectionÂ 280G of the Code (collectively, an â€œExcise Tax Eventâ€). If an Excise Tax Event is consummated, and as a result any payments and benefits provided for in this Agreement, together with any other payments and benefits which Executive has the right to receive from the Company or any of its affiliates, would constitute a â€œparachute paymentâ€ (as defined in SectionÂ 280G(b)(2)Â of the Code), then the payments and benefits provided for in this Agreement shall be either (a)Â reduced (but not below zero) so that the present value of such total amounts and benefits received by Executive from the Company and its affiliates will be one dollar ($1.00) less than three times Executiveâ€™s â€œbase amountâ€ (as defined in SectionÂ 280G(b)(3)Â of the Code) and so that no portion of such amounts and benefits received by Executive shall be subject to the excise tax imposed by SectionÂ 4999 of the Code, or any 7interest or penalties with respect to such excise tax (such excise tax, together with any such interest or penalties, are hereinafter collectively referred to as the â€œExcise Taxâ€), or (b)Â paid in full, whichever produces the better net after-tax position to Executive (taking into account any applicable Excise Tax and any other applicable taxes). The reduction of payments and benefits hereunder, if applicable, shall be made in the following order: (1)Â by reducing the amounts of any payments or benefits that would not constitute deferred compensation under SectionÂ 409A, to the extent necessary to decrease the payments subject to the Excise Tax, as agreed by the Company and Executive; (2)Â next, by reducing, payments or benefits to be paid in cash hereunder and that constitute deferred compensation under SectionÂ 409A in the order in which such payment or benefit would be paid or provided (beginning with such payment or benefit that would be made last in time and continuing, to the extent necessary, through to such payment or benefit that would be made first in time); and (3)Â finally, by reducing any non-cash or in-kind benefit to be provided hereunder and that constitute deferred compensation under SectionÂ 409A in a similar order to that described in clause (2). The determination as to whether any such reduction in the amount of the payments and benefits provided hereunder is necessary shall be made by the Company in good faith. If a reduced payment or benefit is made or provided and through error or otherwise that payment or benefit, when aggregated with other payments and benefits from the Company (or its affiliates) used in determining if a â€œparachute paymentâ€ exists, exceeds one dollar ($1.00) less than three times Executiveâ€™s base amount, then Executive shall immediately repay such excess to the Company upon notification that an overpayment has been made. Nothing in this SectionÂ 6 shall require the Company to be responsible for, or have any liability or obligation with respect to, Executiveâ€™s Excise Tax liabilities.Â 7.Â Â Â Â Â Â Â Â Â Â Cooperation. The parties agree that certain matters in which Executive will be involved during the Employment Term may necessitate Executiveâ€™s cooperation in the future. Accordingly, following the termination of Executiveâ€™s employment for any reason, to the extent reasonably requested by the Board, Executive shall cooperate with the Company in connection with matters arising out of Executiveâ€™s service to the Company; provided, that, the Company shall make reasonable efforts to minimize disruption of Executiveâ€™s other activities. The Company shall reimburse Executive for reasonable expenses incurred in connection with such cooperation and, to the extent that Executive is required to spend substantial time on such matters, the Company shall compensate Executive at an hourly rate based on Executiveâ€™s Base Salary on the Termination Date, unless such time is as a witness in a legal proceeding, in which case the Company will only pay costs and expenses as permitted by law.Â 8.Â Â Â Â Â Â Â Â Â Â Confidential Information. Executive recognizes that the nature of Executiveâ€™s services are such that Executive will have access to information that constitutes trade secrets, is of a confidential nature, is of great value to the Company Group or is the foundation on which the business of the Company is predicated (â€œConfidential Informationâ€). Executive agrees, during his employment and thereafter, not to disclose to any person other than the Company Groupâ€™s employees or the Company Groupâ€™s legal counsel or other parties authorized by the Company Group to receive confidential information nor use for any purpose, other than the performance of this Agreement, any Confidential Information. Confidential Information includes data or material (regardless of form) which is: (a)Â a trade secret; (b)Â provided, disclosed or delivered to Executive by the Company, any officer, director, employee, agent, attorney, 8accountant, consultant or other person or entity employee by the Company in any capacity, any customer, borrower or business associate of the Company Group or any public authority having jurisdiction over the Company Group of any business activity conducted by the Company Group; or (c)Â produced, developed, obtained or prepared by or on behalf of Executive or the Company Group (whether or not such information was developed in the performance of this Agreement) with respect to the Company Group or any assets, business activities, officers, directors, employees, borrowers or customers of the foregoing. However, Confidential Information will not include any information, data or material which at the time of disclosure or use was generally available to the public other than by a breach of this Agreement, was available to the party to whom disclosed on a non-confidential basis by disclosure or access provided by the Company Group or a third party, or was otherwise developed or obtained independently by the person to whom disclosed without a breach of this Agreement. The foregoing notwithstanding, nothing in this Agreement prohibits Executive from reporting possible violations of federal law or regulation to any governmental agency or entity, including but not limited to the Department of Justice, the Securities and Exchange Commission, Congress, and any agency Inspector General,

or making other disclosures that are protected under the whistleblower provisions of federal law or regulation. On request by the Company, the Company will be entitled to a copy of any Confidential Information in the possession of Executive. The provisions of this SectionÂ 8 will survive the termination, expiration or cancellation of Executiveâ€™s employment. Executive will deliver to the Company all originals and copies of the documents or materials containing Confidential Information. Executive further agrees that if Executive executes additional Company policies or agreements to protect the Confidential Information, this Agreement shall be read in conjunction with any such policies or Agreements to provide the broadest and greatest protection to the Confidential Information.Â 9.Â Â Â Â Â Â Â Â Â Â Â Protective Covenants.Â 9.1.Â Â Â Â Â Â Â Â Acknowledgment. Executive understands that the nature of Executiveâ€™s position gives him access to and knowledge of Confidential Information and places him in a position of trust and confidence with the Company Group. Executive understands and acknowledges that the intellectual services he provides to the Company Group are unique, special, and extraordinary. Executive further understands and acknowledges that the Company Groupâ€™s ability to reserve these for the exclusive knowledge and use of the Company Group is of great competitive importance and commercial value to the Company Group, and that improper use or disclosure by Executive is likely to result in unfair or unlawful competitive activity.Â 9.2.Â Â Â Â Â Â Â Â Non-Competition. Executive covenants and agrees that during his employment with the Company and for a period of twenty-four (24) consecutive months after the Termination Date, irrespective of the reason for the termination (the â€œRestricted Periodâ€), Executive will not directly or indirectly, engage in any business (as an owner, joint venturer, partner, stockholder, director, officer, consultant, agent or otherwise, other than as the owner of less than 1% of the outstanding class of a publicly traded security) which competes with the business in which the Company is presently engaged or may be engaged at any time during the Employment Term. Nothing in this SectionÂ 9.2 shall be construed as limiting Executiveâ€™s duty of loyalty to the 9Company while he is employed by the Company, or any other duty he may otherwise have to the Company while he is employed by the Company.Â 9.3.Â Â Â Â Â Â Â Â Non-Solicitation of Employees. Executive covenants and agrees that during the Restricted Period, Executive shall not, individually or jointly with others, directly or indirectly, recruit, hire, encourage, or attempt to recruit or hire, or by assisting others, any employees of the Company Group with whom Executive worked, had business contact, or about whom Executive gained non-public or Confidential Information (the â€œCompany Groupâ€™s employees or former employeesâ€), nor shall Executive contact or communicate with same, other than on behalf of the Company Group, for the purpose of inducing, assisting, encouraging and/or facilitating the Company Groupâ€™s employees to terminate their employment with the Company Group or find employment or work with another person or entity.Â Additionally, Executive shall not provide or pass along to any person or entity the name, contact and/or background information about any of the Company Groupâ€™s employees or provide references or any other information about them. Additionally, Executive shall not provide or pass along to the Company Groupâ€™s employees any information regarding potential jobs or entities or persons to work for, including but not limited to, job openings, job postings, or the names or contact information of individuals or companies hiring people or accepting job applications. Further, Executive shall not offer employment to or work to any employees of the Company Groupâ€™s employees or former employees. For purposes of this covenant â€œCompany Groupâ€™s employees or former employeesâ€ shall refer to employees of the Company Group Executive supervised, was supervised by, or otherwise worked with in any capacity during the twelve (12) month period prior to the Termination Date.Â 9.4.Â Â Â Â Â Â Â Â Non-Solicitation of Customers. Executive understands and acknowledges that because of Executiveâ€™s experience with and relationship to the Company Group, he will have access to and learn about much or all of the Company Groupâ€™s customer information and goodwill. â€œCustomer Informationâ€ includes, but is not limited to, names, phone numbers, addresses, e-mail addresses, order history, order preferences, chain of command, pricing information and other information identifying facts and circumstances specific to the customer and relevant to Companyâ€™s industry. Executive understands and acknowledges that loss of this customer relationship and/or goodwill will cause significant and irreparable harm to the Company. Executive agrees and covenants, that during the Restricted Period, Executive shall not, directly or indirectly, solicit, contact (including but not limited to e-mail, regular mail, express mail, telephone, fax, and instant message), attempt to contact or meet with the Companyâ€™s current or prospective customers for purposes of offering or accepting goods or services similar to or competitive with those offered by the Company.Â 9.5.Â Â Â Â Â Â Â Â Reasonableness. The Company and Executive have attempted to specify a reasonable period of time and reasonable restrictions to which the provisions of this SectionÂ 9 shall apply. The Company and Executive agree, however, that if a court or agency of competent jurisdiction determines that any of the terms of this SectionÂ 9 are not enforceable because they are overbroad or for any other reason, the provisions of this SectionÂ 9 shall be reformed and 10modified to reflect restrictions that are determined to be reasonable by such court or agency of competent jurisdiction.Â 10.Â Â Â Â Â Â Â Â Non-Disparagement. Executive agrees and covenants that he will not at any time make, publish or communicate to any person or entity or in any public forum any defamatory or disparaging remarks, comments or statements concerning the Company Group or its businesses, or any of its employees, officers, and existing and prospective customers, suppliers, investors and other associated third parties. This SectionÂ 10 does not, in any way, restrict or impede Executive from exercising protected rights to the extent that such rights cannot be waived by agreement or from complying with any applicable law or regulation or a valid order of a court of competent jurisdiction or an authorized government agency, provided, that such compliance does not exceed that required by the law, regulation or order. Executive shall promptly provide written notice of any such order to the Companyâ€™s General Counsel. The Company agrees and covenants that, as soon as reasonably practicable following the date hereof, it shall instruct its executive officers and directors to refrain from making any defamatory or disparaging remarks, comments, or statements concerning the Executive to any third parties.Â 11.Â Â Â Â Â Â Â Â Acknowledgement. Executive acknowledges and agrees that the services to be rendered by him to the Company are of a special and unique character; that Executive will obtain knowledge and skill relevant to the Companyâ€™s industry, methods of doing business and marketing strategies by virtue of Executiveâ€™s employment; and that the protective covenants and other terms and conditions of this Agreement are reasonable and reasonably necessary to protect the legitimate business interest of the Company Group.Â 12.Â Â Â Â Â Â Â Â Remedies. In the event of a breach or threatened breach by Executive of Sections 7 10 of this Agreement, Executive hereby consents and agrees that the Company shall be entitled to seek, in addition to other available remedies, a temporary or permanent injunction or other equitable relief against such breach or threatened breach from any court of competent jurisdiction, without the necessity of showing any actual damages or that money damages would not afford an adequate remedy, and without the necessity of posting any bond or other security. The aforementioned equitable relief shall be in addition to, not in lieu of, legal remedies, monetary damages or other available forms of relief.Â 13.Â Â Â Â Â Â Â Â Arbitration. The Company and Executive mutually consent to the final resolution by binding arbitration in New York, New York,Â of any and all claims or disputes the Company may have against or with Executive, and/or Executive may have against or with Company. Arbitration shall be administered exclusively by American Arbitration Association and shall be conducted consistent with the rules, regulations and requirements thereof for employment disputes as well as any requirements imposed by state law. Any arbitral award determination shall be final and binding upon the Parties. Notwithstanding the foregoing, expressly excluded from Arbitration are any claims Executive may have for workersâ€™ compensation benefits or unemployment compensation benefits. Also excluded are claims for declaratory relief or injunctive relief and/or damages arising from alleged unfair competition or solicitation, theft of trade secrets or business property, or the enforceability or breach of protective covenants.Â 1114.Â Â Â Â Â Â Â Â Proprietary Rights.Â 14.1.Â Â Â Â Â Â Work Product. Executive acknowledges and agrees that all writings, works of authorship, technology, inventions, discoveries, ideas and other work product of any nature whatsoever, that are created, prepared, produced, authored, edited, amended, conceived or reduced to practice by Executive individually or jointly with others during the period of his employment by the Company and relating in any way to the business or contemplated business, research or development of the Company (regardless of when or where the Work Product is prepared or whose equipment or other resources is used in preparing the same) and all printed, physical and electronic copies, all improvements, rights and claims related to the foregoing, and other tangible embodiments thereof (collectively, â€œWork Productâ€), as well as any and all rights in and to copyrights, trade secrets, trademarks (and related goodwill), patents and other intellectual property rights therein arising in any jurisdiction throughout the world and all related rights of priority under international conventions with respect thereto, including all pending and future applications and registrations therefor, and continuations, divisions, continuations-in-part, reissues, extensions and renewals thereof (collectively, â€œIntellectual Property Rightsâ€), shall be the sole and exclusive property of the Company.Â 14.2.Â Â Â Â Â Â Â Â Â Â Work Made for Hire; Assignment. Executive acknowledges that, by reason of being employed by the Company at the relevant times, to the extent permitted by law, all of the Work Product consisting of copyrightable subject matter is â€œwork made for hireâ€ as defined in 17 U.S.C. Â§ 101 and such copyrights are therefore owned by the Company. To the extent that the foregoing does not apply, Executive hereby irrevocably assigns to the Company, for no additional consideration, Executiveâ€™s entire right, title and interest in and to all Work Product and Intellectual Property Rights therein, including the right to sue, counterclaim and recover for all past, present and future infringement, misappropriation or dilution thereof, and all rights corresponding thereto throughout the world. Nothing contained in this Agreement shall be construed to reduce or limit the Companyâ€™s rights, title or interest in any Work Product or Intellectual Property Rights so as to be less in any respect than that the Company would have had in the absence of this Agreement.Â 14.3.Â Â Â Â Â Â Â Further Assurances; Power of Attorney. During and after his employment, Executive agrees to reasonably cooperate with the Company to (a)Â apply for, obtain, perfect and transfer to the Company the Work Product as well as an Intellectual Property Right in the Work Product in any jurisdiction in the world; and (b)Â maintain, protect and enforce the same, including, without limitation, executing and delivering to the Company any and all applications, oaths, declarations, affidavits, waivers, assignments and other documents and instruments as shall be requested by the Company. Executive hereby irrevocably grants the Company power of attorney to execute and deliver any such documents on Executiveâ€™s behalf in his name and to do all other lawfully permitted acts to transfer the Work Product to the Company and further the transfer, issuance, prosecution and maintenance of all Intellectual Property Rights therein, to the full extent permitted by law, if Executive does not promptly cooperate with the Companyâ€™s request (without limiting the rights the Company shall have in such circumstances by operation of law). The power of attorney is coupled with an interest and shall not be effected by Executiveâ€™s subsequent incapacity.12Â 14.4.Â Â Â Â Â Â Â No License. Executive understands that this Agreement does not, and shall not be construed to, grant Executive any license or right of any nature with respect to any Work Product or Intellectual Property Rights or any Confidential Information, materials, software or other tools made available to him by the Company.Â 15.Â Â Â Â Â Â Â Â Â Exit Obligations. Upon voluntary or involuntary termination of Executiveâ€™s employment, Executive shall (i)Â provide or return to the Company any and all Company Group property and all Company Group documents and materials belonging to the Company and stored in any fashion, including but not limited to those that constitute or contain any Confidential Information or Work Product, that are in the possession or control of Executive, whether they were provided to Executive by the Company Group or any of its business associates or created by Executive in connection with his employment by the Company; and (ii)Â delete or destroy all copies of any such documents and materials not returned to the Company that remain in Executiveâ€™s possession or control, including those stored on any non-Company Group devices, networks, storage locations and media in Executiveâ€™s possession or control.Â 16.Â Â Â Â Â Â Â Â Publicity. Executive hereby irrevocably consents to any and all uses and displays, by the Company Group and its agents, representatives and licensees, of Executiveâ€™s name, voice, likeness, image, appearance and biographical information in, on or in connection with any pictures, photographs, audio and video recordings, digital images, websites, television programs and advertising, other advertising and publicity, sales and marketing brochures, books, magazines, other publications, CDs, DVDs, tapes and all other printed and electronic forms and media throughout the world, at any time during or after the period of his employment by the Company, for all legitimate commercial and business purposes of the Company Group (â€œPermitted Usesâ€) without further consent from or royalty, payment or other compensation to Executive. Executive hereby forever waives and releases the Company Group and its directors, officers, employees and agents from any and all claims, actions, damages, losses, costs, expenses and liability of any kind, arising under any legal or equitable theory whatsoever at any time during or after the period of his employment by the Company, arising directly or indirectly from the Company Groupâ€™s and its agentsâ€™, representativesâ€™ and licenseesâ€™ exercise of their rights in connection with any Permitted Uses.Â 17.Â Â Â Â Â Â Â Â Taxes. The Company may withhold from any payments made under this Agreement all applicable taxes, including but not limited to income, employment, and social insurance taxes, as shall be required by law. Executive acknowledges and represents that the Company has not provided any tax advice to Executive in connection with this Agreement and that Executive has been advised by the Company to seek tax advice from Executiveâ€™s own tax advisors regarding this Agreement and payments that may be made to Executive pursuant to this Agreement, including specifically, the application of the provisions of SectionÂ 409A of the Code to such payments.Â 18.Â Â Â Â Â Â Â Â Set Off; Mitigation. The Companyâ€™s obligation to pay Executive the amounts provided and to make the arrangements provided hereunder shall be subject to set-off, or recoupment of agreed amounts owed by Executive to the Company or its affiliates; provided, 13however, that to the extent any amount so subject to set-off, counterclaim, or recoupment is payable in installments hereunder, such set-off, counterclaim, or recoupment shall not modify the applicable payment date of any installment, and to the extent an obligation cannot be satisfied by reduction of a single installment payment, any portion not satisfied shall remain an outstanding obligation of Executive and shall be applied to the next installment only at such time the installment is otherwise payable pursuant to the specified payment schedule, no right shall exist with regard to setoff or recoupment to the extent it would violate SectionÂ 409A of the Code and there shall be no right to setoff or recoupment with regard to any not agreed upon amounts. Executive shall not be required to mitigate the amount of any payment provided pursuant to this Agreement by seeking other employment or otherwise, and except as provided in SectionÂ 5.5(e), the amount of any payment provided for pursuant to this Agreement shall not be reduced by any compensation earned as a result of Executiveâ€™s other employment or otherwise.Â 19.Â Â Â Â Â Â Â Â Governing Law. This Agreement, for all purposes, shall be construed in accordance with the laws of the State of New York without regard to conflicts of law principles; provided, however, that any provisions relating to equity compensation shall also be subject to any federal or state securities laws that may be applicable and the rulesÂ of any stock exchange on which the relevant equity is listed for trading.Â 20.Â Â Â Â Â Â Â Â Entire Agreement. Except as expressly set forth herein, this Agreement contains all of the understandings and representations between Executive and the Company pertaining to the subject matter hereof and supersedes all prior and contemporaneous understandings, agreements, representations and warranties, both written and oral, with respect to such subject matter, except that nothing herein shall be deemed to alter or amend that certain Indemnification Agreement between Executive and the Company or any of Executiveâ€™s obligations pursuant to any agreement or plan concerning confidential and proprietary information, intellectual property, or any other protective or restrictive covenants, each of which is intended to be preserved hereby and shall be in addition to, and not in lieu of, the similar restrictions and covenants set forth herein.Â The parties mutually agree that the Agreement can be specifically enforced in court and can be cited as evidence in legal proceedings alleging breach of the Agreement.Â 21.Â Â Â Â Â Â Â Â Modification and Waiver. No provision of this Agreement may be amended or modified unless such amendment or modification is agreed to in writing and signed by Executive and by an executive officer of the Company. No waiver by either of the parties of any breach by the other party hereto of any condition or provision of this Agreement to be performed by the other party hereto shall be deemed a waiver of any similar or dissimilar provision or condition at the same or any prior or subsequent time, nor shall the failure of or delay by either of the parties in exercising any right, power or privilege hereunder operate as a waiver thereof to preclude any other or further exercise thereof or the exercise of any other such right, power or privilege.Â 22.Â Â Â Â Â Â Â Â Severability. Should any provision of this Agreement be held by a court or arbitrator of competent jurisdiction to be enforceable only if modified, or if any portion of this Agreement shall be held as unenforceable and thus stricken, such holding shall not affect the validity of the remainder of this Agreement, the balance of which shall continue to be binding upon the parties with any such modification to become a part hereof and treated as though 14originally set forth in this Agreement. The parties further agree that any such court or arbitrator is expressly authorized to modify any such unenforceable provision of this Agreement in lieu of severing such unenforceable provision from this Agreement in its entirety, whether by rewriting the offending provision, deleting any or all of the offending provision, adding additional language to this Agreement or by making such other modifications as it deems warranted to carry out the intent and agreement of the parties as embodied herein to the maximum extent permitted by law. The parties expressly agree that this Agreement as so modified by the court or arbitrator shall be binding upon and enforceable against each of them. In any event, should one or more of the provisions of this Agreement be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provisions hereof, and if such provision or provisions are not modified as provided above, this Agreement shall be construed as if such invalid, illegal or unenforceable provisions had not been set forth herein.Â 23.Â Â Â Â Â Â Â Â Captions. Captions and headings of the sections and paragraphs of this Agreement are intended solely for convenience and no provision of this Agreement is to be construed by reference to the caption or heading of any SectionÂ or paragraph.Â 24.Â Â Â Â Â Â Â Â Counterparts. This Agreement may be executed in separate counterparts, each of which shall be deemed an original, but all of which taken together shall constitute one and the same instrument.Â 25.Â Â Â Â Â Â Â Â Additional SectionÂ 409A Provisions. Notwithstanding any provision in this Agreement to the contrary:Â 25.1.Â Â Â Â Any

payment otherwise required to be made hereunder to Executive at any date as a result of the termination of Executiveâ€™s employment shall be delayed for such period of time as may be necessary to meet the requirements of SectionÂ 409A(a)(2)(B)(i)Â of the Code (the â€œDelay Periodâ€). On the first business day following the expiration of the Delay Period, Executive shall be paid, in a single cash lump sum, an amount equal to the aggregate amount of all payments delayed pursuant to the preceding sentence, and any remaining payments not so delayed shall continue to be paid pursuant to the payment schedule set forth herein.Â 25.2.Â Â Â Â Â Each payment in a series of payments hereunder shall be deemed to be a separate payment for purposes of SectionÂ 409A of the Code.Â 25.3.Â Â Â Â Â Â Notwithstanding anything herein to the contrary, the payment (or commencement of a series of payments) hereunder of any nonqualified deferred compensation (within the meaning of SectionÂ 409A of the Code) upon a termination of employment shall be delayed until such time as Executive has also undergone a â€œseparation from serviceâ€ as defined in Treas.Â Reg.Â 1.409A-1(h),Â at which time such nonqualified deferred compensation (calculated as of the date of Executiveâ€™s termination of employment hereunder) shall be paid (or commence to be paid) to Executive on the schedule set forth in SectionÂ 5 as if Executive had undergone such termination of employment (under the same circumstances) on the date of Executiveâ€™s ultimate â€œseparation from service.â€Â 1525.4.Â Â Â Â Â Â Â To the extent that any right to reimbursement of expenses or payment of any benefitÂ in-kindÂ under this Agreement constitutes nonqualified deferred compensation (within the meaning of SectionÂ 409A of the Code), (i)Â any such expense reimbursement shall be made by the Company no later than the last day of the taxable year following the taxable year in which such expense was incurred by Executive, (ii)Â the right to reimbursement orÂ in-kindÂ benefits shall not be subject to liquidation or exchange for another benefit, and (iii)Â the amount of expenses eligible for reimbursement orÂ in-kindÂ benefits provided during any taxable year shall not affect the expenses eligible for reimbursement orÂ in-kindÂ benefits to be provided in any other taxable year;Â provided,Â that the foregoing clause shall not be violated with regard to expenses reimbursed under any arrangement covered by SectionÂ 105(b)Â of the Code solely because such expenses are subject to a limit related to the period the arrangement is in effect.Â 25.5.Â Â Â Â Â Â While the payments and benefits provided hereunder are intended to be structured in a manner to avoid the implication of any penalty taxes under SectionÂ 409A of the Code, in no event whatsoever shall any member of the Company Group be liable for any additional tax, interest, or penalties that may be imposed on Executive as a result of SectionÂ 409A of the Code for failing to comply with SectionÂ 409A of the Code (other than for withholding obligations or other obligations applicable to employers, if any, under SectionÂ 409A of the Code) provided that the Company Group act in reasonable good faith in connection with complying with SectionÂ 409A of the Code.Â 26.Â Â Â Â Â Â Â Successors and Assigns; No Third-Party Beneficiaries.Â 26.1.Â Â Â Â Â This Agreement shall inure to the benefit of the Company and its respective permitted successors and assigns. Neither this Agreement nor any of the rights, obligations, or interests arising hereunder may be assigned by the Company to any person other than to an acquiror of all or substantially all of the assets of the Company who assumes the agreement in writing.Â 26.2.Â Â Â Â Â Â Â Executiveâ€™s rights and obligations under this Agreement shall not be transferable by Executive by assignment or otherwise, without the prior written consent of the Company;Â provided,Â however, that if Executive shall die, all amounts then payable to Executive hereunder shall be paid in accordance with the terms of this Agreement to Executiveâ€™s devisee, legatee, or other designee, or if there be no such designee, to Executiveâ€™s estate.Â 26.3.Â Â Â Â Â Except as otherwise set forth in SectionÂ 5.3 or SectionÂ 26.2 hereof, nothing expressed or referred to in this Agreement will be construed to give any Person other than the Company, the other members of the Company Group, and Executive any legal or equitable right, remedy, or claim under or with respect to this Agreement or any provision of this Agreement.Â 27.Â Â Â Â Â Â Â Â Notification to Subsequent Employer. When Executiveâ€™s employment with the Company terminates, Executive agrees to notify any subsequent employer of the protective covenants sections contained in this Agreement. Executive will also deliver a copy of such notice to the Company before Executive commences employment with any subsequent employer. In addition, Executive authorizes the Company to provide a copy of the protective covenants 16sections of this Agreement to third parties, including but not limited to, Executiveâ€™s subsequent, anticipated or possible future employer.Â 28.Â Â Â Â Â Â Â Â Notice.Â 28.1.Â Â Â Â Â Â Â Place of Delivery. Every notice or other communication relating to this Agreement shall be in writing, and shall be mailed to or delivered to the party for whom or which it is intended at such address as may from time to time be designated by it in a notice mailed or delivered to the other party as herein provided; provided, that unless and until some other address be so designated, all notices and communications by Executive to the Company shall be mailed or delivered to the Company at its principal executive office, and all notices and communications by the Company to Executive may be given to Executive personally or may be mailed to Executive at Executiveâ€™s last known address, as reflected in the Companyâ€™s records.Â 28.2.Â Â Â Â Â Â Â Date of Delivery. Any notice so addressed shall be deemed to be given (i)Â if delivered by hand, on the date of such delivery, (ii)Â if mailed by courier or by overnight mail, on the first business day following the date of such mailing, and (iii)Â if mailed by registered or certified mail, on the third business day after the date of such mailing.Â 29.Â Â Â Â Â Â Â Â Representations of Executive. Executive represents and warrants to the Company that:Â 29.1.Â Â Â Â Â Â Â Executive is entering into this Agreement voluntarily and that Executiveâ€™s employment hereunder and compliance with the terms and conditions hereof will not conflict with or result in the breach by Executive of any agreement to which Executive is a party or by which Executive may be bound;Â 29.2.Â Â Â Â Â Â Â Executive has not violated, and in connection with Executiveâ€™s employment with the Company will not violate, anyÂ non-solicitation,Â non-competition,Â or other similar covenant or agreement with any Person by which Executive is or may be bound; andÂ 29.3.Â Â Â Â Â Â Â In connection with Executiveâ€™s employment with the Company, Executive will not use any confidential or proprietary information Executive may have obtained in connection with employment or service with any prior service recipient.Â 30.Â Â Â Â Â Â Â Survival. Upon the expiration or other termination of this Agreement, the respective rights and obligations of the parties hereto shall survive such expiration or other termination to the extent necessary to carry out the intentions of the parties under this Agreement.Â 31.Â Â Â Â Â Â Â Acknowledgment of Full Understanding. EXECUTIVE ACKNOWLEDGES AND AGREES THAT HE HAS FULLY READ, UNDERSTANDS AND VOLUNTARILY ENTERS INTO THIS AGREEMENT. EXECUTIVE ACKNOWLEDGES AND AGREES THAT HE HAS HAD AN OPPORTUNITY TO ASK QUESTIONS AND CONSULT WITH AN ATTORNEY OF HIS CHOICE BEFORE SIGNING THIS AGREEMENT.17Â [SIGNATURE PAGE FOLLOWS]18Â IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first above-written.Â Â Comtech Telecommunications CorporationÂ Â Â Â By:Â /s/ Michael A. BondiÂ Name: Michael A. BondiÂ Title: Chief Financial OfficerÂ Â Â Â Â ExecutiveÂ Â Â Â Â By:/s/ John RatiganÂ Name: John RatiganÂ Â Â 19Appendix AÂ DefinitionsÂ â€œAccrued Obligationsâ€ shall mean (i)Â all accrued but unpaid Base Salary through the date of termination of Executiveâ€™s employment, (ii)Â any unpaid or unreimbursed expenses incurred in accordance with SectionÂ 4.6 hereof, (iii)Â any benefits provided under the Companyâ€™s employee benefit plans upon a termination of employment, including the Equity Plan and related award grants, and (iv)Â all rights to indemnification and directors and officers liability insurance coverage.Â â€œBase Salaryâ€ shall mean the salary provided in SectionÂ 4.1, as in effect from time to time.Â â€œBoardâ€ shall mean the Board of Directors of the Company.Â â€œCauseâ€ shall mean (i)Â Executiveâ€™s willful misconduct, gross negligence, dishonesty, misappropriation, breach of fiduciary duty or fraud with regard to the Company or any of its assets or businesses, (ii)Â Executiveâ€™s conviction of or pleading of guilty or nolo contendere with regard to a crime that constitutes a felony (or state law equivalent) or a crime that constitutes a misdemeanor involving moral turpitude; (iii)Â Executiveâ€™s failure to perform Executiveâ€™s duties (other than a failure resulting from Executiveâ€™s Disability), (iv)Â Executiveâ€™s failure to comply with any valid and legal directive of the Board; (v)Â Executiveâ€™s material violation of the Companyâ€™s written policies or codes of conduct, including written policies relating to discrimination, harassment, performance of illegal or unethical activities, and ethical misconduct; or (vi)Â Executiveâ€™s material breach of any obligation under this Agreement or any other written agreement with the Company. Except for a failure, breach or refusal which, by its nature, cannot reasonably be expected to be cured, Executive shall have ten (10)Â business days from the delivery date of the notice of termination within which to cure any acts constituting Cause. The Company may place Executive on paid leave for up to 60 days while it is determining whether there is a basis to terminate Executiveâ€™s employment for Cause. Such paid leave will not constitute Good Reason.Â â€œChange in Controlâ€ shall have the meaning set forth in the Equity Plan.Â â€œCodeâ€ shall mean the Internal Revenue Code of 1986, as amended, and the rulesÂ and regulations promulgated thereunder.Â â€œCompany Groupâ€ shall mean the Company together with any of its direct or indirect subsidiaries.Â â€œDisabilityâ€ shall have the meaning set forth in the Equity Plan.Â â€œEmployment Termâ€ shall mean the period during which Executive is employed by the Company, as specified in SectionÂ 2 hereof.20Â â€œEquity Planâ€ shall mean the Companyâ€™s 2023 Stock Incentive Plan, as amended from time to time.Â Â â€œGood Reasonâ€ shall mean the occurrence of any of the following, in each case during the Employment Term without Executiveâ€™s written consent: (i)Â a material reduction in Executiveâ€™s Base Salary, (ii)Â any material breach by the Company of any material provision of this Agreement, (iii)Â the Companyâ€™s failure to obtain an agreement from any successor to the Company to assume and agree to perform this Agreement in the same manner and to the same extent that the Company would be required to perform if no succession had taken place, except where such assumption occurs by operation of law, (iv)Â a material diminution in the nature or scope of Executiveâ€™s authority or responsibilities from those applicable to Executive as of the Effective Date (or as modified thereafter consistent with this Agreement); or (v)Â a material diminution in the duties associated with the positions described in SectionÂ 2 as such duties are constituted as of the Effective Date; provided, that in no event shall Executiveâ€™s resignation be for â€œGood Reasonâ€ unless (x)Â an event or circumstance set forth in clauses (i), (ii), (iii), (iv), or (v)Â shall have occurred and Executive provides the Company with written notice thereof within thirty (30) days after the initial occurrence or existence of such event or circumstance, which notice specifically identifies the event or circumstance that Executive believes constitutes Good Reason, (y)Â the Company fails to correct the circumstance or event so identified within thirty (30) days after the receipt of such notice, and (z)Â Executive resigns within sixty (60) days after the date of delivery of the notice referred to in clause (x)Â above. Executive acknowledges and agrees that Executiveâ€™s exclusive remedy in the event of any breach of this Agreement shall be to assert Good Reason pursuant to the terms and conditions of SectionÂ 5.6. Notwithstanding the foregoing, the Boardâ€™s decision to remove Executive as a member of the Board or as a member of any other directorship or committee of the Company Group shall not constitute Good Reason.Â â€œRelease of Claimsâ€ shall mean the Release of Claims in the form provided to Executive on or following the Termination Date.Â â€œShare Priceâ€ shall mean the closing price of the common stock of the Company on the Nasdaq Stock Market on the date that the equity awards outlined in this Agreement are approved by the Board.21 EX-10.8 3 exhibit108-cmtlxexecutivee.htm EX-10.8 DocumentExhibit 10.8EMPLOYMENT AGREEMENTThis Employment Agreement (this â€œAgreementâ€) is made and entered into as of November 27, 2024, by and between Kenneth Traub (â€œExecutiveâ€) and Comtech Telecommunications Corp., a Delaware corporation (the â€œCompanyâ€).WHEREAS, the Company desires to employ Executive and to enter into this Agreement embodying the terms of such employment, and Executive desires to enter into this Agreement and to accept such terms of employment, subject to the terms and provisions of this Agreement.NOW, THEREFORE, in consideration of the promises and mutual covenants contained herein and for other good and valuable consideration, the receipt and sufficiency of which are mutually acknowledged, the Company and Executive hereby agree as follows:1.Definitions. Capitalized terms not otherwise defined in this Agreement shall have the meaning set forth on Appendix A, attached hereto.2.Employment Term. Executiveâ€™s employment with the Company pursuant to the terms of this Agreement shall be effective as of November 27, 2024 (the â€œEffective Dateâ€), and shall continue until the third anniversary of the Effective Date (the â€œInitial Termâ€) and thereafter shall continue on a year-to-year basis (each, a â€œRenewal Termâ€), unless either party provides the other written notice of non-renewal at least ninety (90) days prior to the expiration of the Initial Term or any Renewal Term, as applicable (a â€œNotice of Non-Renewalâ€); provided, that the Initial Term or any Renewal Term may be ended earlier pursuant to Section 5 of this Agreement.3.Position, Duties and Responsibilities; Performance.3.1.Position, Duties and Responsibilities. During the Employment Term, Executive shall be employed and serve as Executive Chairman of the Company (together with such other position or positions consistent with Executiveâ€™s title as the Board shall specify from time to time) and shall have such duties, authority and responsibilities commensurate with such title. Executive also agrees to serve as an officer and/or director of any other member of the Company Group, in each case without additional compensation. 3.2.Performance. Executive shall devote Executiveâ€™s full business time, attention, skill, and efforts to the performance of Executiveâ€™s duties under this Agreement and, except as provided below, shall not engage in any other business or occupation, including any outside employment or consulting services, during the Employment Term, that (x) conflicts with the interests of the Company or any other member of the Company Group, (y) interferes with the performance of Executiveâ€™s duties for the Company, or (z) interferes with Executiveâ€™s exercise of Executiveâ€™s judgment in the Companyâ€™s best interests. Notwithstanding the foregoing, nothing in this Section 3.2 shall preclude Executive from (i) serving as a member of the board of directors of Tidewater, Inc., Edgio, Inc. and Nano Dimension Ltd. and serving as an expert witness on corporate governance in litigation pending as of the date of this Agreement; (ii) serving, with the prior written consent of the Board, as a member of other boards of directors or advisory boards (or their equivalents in the case of a non-corporate entity) of for-profit public or private companies (other than the Company) or as a member of the boards of directors or advisory boards (or their equivalents) of other social, community or charitable organizations, (iii) engaging in charitable activities, social and community affairs (including on the board of directors of St. Andrews Property Owners Association and the board of directors of YPO SunFlo Gold chapter and as an informal advisor to other charitable, social or community organizations), (iv) delivering lectures, engaging in social media, participating in symposiums, panel discussions, fireside chats, industry and professional engagements and various other thought leadership endeavors, and (v) managing Executiveâ€™s personal investments and related affairs or engaging as a passive investor in other companies (collectively, the â€œPermitted Activitiesâ€); provided, however, that the activities set out in clauses (i), (ii), (iii), (iv) and (v) shall be limited by Executive so as not to materially interfere in Executive's reasonable judgment, individually or in the aggregate, with the performance of Executiveâ€™s duties and responsibilities hereunder and do not conflict with any applicable Company policy on conduct.3.3.Place of Performance. Executive shall perform his duties hereunder at locations of his choosing. Executive understands that the Companyâ€™s scope of operations and future business interests may require Executive to travel to various offices of the Company Group, as well as travel to various other customers, partners, suppliers and other entities relevant to, or potentially relevant to the Companyâ€™s current and future potential business interests across the United States and globally during the Employment Term. Executive will use Executiveâ€™s judgement to prioritize the focus of Executiveâ€™s efforts in this regard and operate in what he believes to be in the long-term best interest of the Company.4.Compensation.During the Employment Term, Executive shall be entitled to the following compensation:4.1.Base Salary. Executive shall be paid an annualized base salary of $900,000 in periodic installments in accordance with the Companyâ€™s customary payroll practices, subject to annual review, with adjustments, if any, as may be approved by the Compensation Committee.4.2.Annual Bonus. For each completed fiscal year of the Employment Term, Executive shall be eligible to receive an annual bonus (the â€œAnnual Bonusâ€). As of the Effective Date, Executiveâ€™s annual target bonus opportunity shall be equal to 100% of Base Salary for the fiscal year, or portion thereof (the â€œTarget Bonusâ€), based on the achievement of individual performance goals and Company performance goals (such Company performance goals that are the same as the Company performance goals applicable to the other senior executive officers of the Company, as a group) as are established by the Board; provided, that, depending on the results, Executiveâ€™s actual bonus may be lower or higher than the target amount, with a minimum bonus opportunity of 0% of Base Salary and a maximum bonus opportunity of 200% of Base Salary (or such other amount as determined by the Board), provided that Executiveâ€™s bonus for the fiscal year ending July 31, 2025 (the â€œInitial Bonusâ€), shall not be less than 50% of Executiveâ€™s prorated Base Salary for such period. The Initial Bonus and Annual Bonus shall otherwise be subject to the terms and conditions adopted by the Compensation Committee under which bonuses are generally payable to senior executives of the Company, as in effect from time to time. The Initial Bonus and Annual Bonus, if any, shall be paid promptly after completion of the Companyâ€™s audited year-end financial statements for the fiscal year to which the Initial Bonus or Annual Bonus relates (but in any event no later than two and one-half months following the conclusion of the fiscal year to which the Initial Bonus or Annual Bonus relate) and at the same time as annual bonuses are paid to the other senior executive officers of the Company. In order to be eligible to earn the Initial Bonus or an Annual Bonus, except as otherwise set forth in Section 5.5, Executive must be employed by the Company through the date of payment thereof.4.3.Equity Incentive. Subject to approval by the Board or the Companyâ€™s Compensation Committee, following the Effective Date, Executive will be granted equity awards as follows, subject to the Companyâ€™s 2023 Equity and Incentive Plan (the â€œPlanâ€) as of the first business day following the amendment of the Plan authorizing sufficient shares to fund the grants referenced herein (the â€œGrant Dateâ€), each of which shall be subject to the applicable award agreements: Â Â Â Â 2(a) An annual grant of a number of restricted stock units equal to $400,000 divided by the Share Price (rounded up to the nearest whole share) on the Grant Date, which shall vest in equal annual installments on each of the first three (3) anniversaries of the Grant Date, subject to Executiveâ€™s continued employment on each such vesting date. (b) An annual grant of a target number of long-term performance shares equal to $800,000, of which $200,000 shall be settled in cash and $600,000 shall be settled in common stock divided by the Share Price (rounded up to the nearest whole share) on the Grant Date, all of which shall vest on the third anniversary of the Grant Date based on achievement, as determined by the Board, of performance objectives relating to the EBITDA, revenue and the relative total shareholder return of the Companyâ€™s common

stock relative to the total shareholder return of the S&P 600 Index over a three (3) year performance period, subject to Executiveâ€™s continued employment through the third anniversary of the Grant Date. 4.4.Employee Benefits. During the Employment Term, Executive shall be entitled to participate in health, insurance, retirement, and other benefits provided generally to similarly situated employees of the Company, subject to the terms of any such benefit plans. Executive shall also be entitled to the same number of holidays, vacation days, and sick days, as well as any other benefits, in each case as are generally allowed to similarly situated employees of the Company in accordance with the Company policy as in effect from time to time. Nothing contained herein shall be construed to limit the Companyâ€™s ability to amend, suspend, or terminate any employee benefit plan or policy at any time without providing Executive notice, and the right to do so is expressly reserved.4.5.Business Expenses. Executive shall be entitled to reimbursement for all reasonable and necessary out-of-pocket business, entertainment and travel expenses incurred by Executive in connection with the performance of Executiveâ€™s duties hereunder in accordance with the Companyâ€™s expense reimbursement policies and procedures and the terms and conditions of this Agreement.4.6.Equipment and Supplies. The Company shall supply to the Executive or reimburse Executive for the expenses incurred by Executive for any equipment or supplies that the Executive reasonably deems necessary for the Executive to fulfill his responsibilities hereunder.5.Termination of Employment.5.1.General. The Employment Term, and Executiveâ€™s employment hereunder, shall terminate upon the earliest to occur of (i) Executiveâ€™s death, (ii) a termination by reason of a Disability, (iii) a termination by the Company with or without Cause, and (iv) a termination by Executive with or without Good Reason. Except as otherwise expressly required by law (e.g., COBRA) or as specifically provided herein or in any plan or grant, all of Executiveâ€™s rights to Base Salary, Annual Bonus, employee benefits and other compensatory amounts hereunder (if any) shall cease upon the termination of Executiveâ€™s employment hereunder (the â€œTermination Dateâ€).5.2.Deemed Resignation. Upon any termination of Executiveâ€™s employment for any reason, except as may otherwise be requested by the Company in writing and agreed upon in writing by Executive, Executive shall be deemed to have resigned from any and all directorships, committee memberships, and any other positions Executive holds with the Company or any other member of the Â Â Â Â 3Company Group or any other entities for which Executive serves as a representative of the Company, including but not limited to the Board.5.3.Termination Due to Death or Disability. Executiveâ€™s employment shall terminate automatically upon Executiveâ€™s death. The Company may terminate Executiveâ€™s employment immediately upon the occurrence of a Disability upon the giving of written notice to Executive while the Disability exists, such termination to be effective upon Executiveâ€™s receipt of such written notice of such termination. Upon Executiveâ€™s death or in the event that Executiveâ€™s employment is terminated due to Executiveâ€™s Disability, Executive or Executiveâ€™s estate or Executiveâ€™s beneficiaries, as the case may be, shall be entitled to (a) the Accrued Obligations, and (b) any unpaid Annual Bonus in respect of any completed fiscal year that has ended prior to the date of such termination, which amount shall be paid at such time annual bonuses are paid to other senior executives of the Company, in accordance with Section 4.2. Following Executiveâ€™s death or a termination of Executiveâ€™s employment by reason of a Disability, except as set forth in this Section 5.3, Executive shall have no further rights to any compensation or any other benefits under this Agreement.5.4.Termination by the Company for Cause. The Company may terminate Executiveâ€™s employment at any time for Cause, effective upon delivery to Executive of written notice of such termination; provided, however, that Executiveâ€™s termination will be subject to any applicable cure period set forth in the definition of Cause and if applicable, will only be effective if Executive fails to cure the event or circumstance constituting â€œCauseâ€ within such cure period. In the event that the Company terminates Executiveâ€™s employment for Cause, Executive shall be entitled only to the Accrued Obligations. Following such termination of Executiveâ€™s employment for Cause, except as set forth in this Section 5.4, Executive shall have no further rights to any compensation or any other benefits under this Agreement.5.5.Termination by the Company without Cause. The Company may terminate Executiveâ€™s employment at any time without Cause, effective upon delivery to Executive of written notice of such termination. In the event that Executiveâ€™s employment is terminated by the Company or this Agreement is not renewed by the Company in accordance with Section 2 without Cause (other than due to death or Disability), Executive shall be entitled to:(a)The Accrued Obligations;(b)Any unpaid Annual Bonus in respect of any completed fiscal year that has ended prior to the date of such termination, which amount shall be paid at such time annual bonuses are paid to other senior executives of the Company, in accordance with Section 4.2, but in no event later than the date that is two and one-half months following the last day of the fiscal year in which such termination occurred; (c)Subject to satisfaction of the performance objectives applicable for the fiscal year in which such termination occurs, as determined by the Compensation Committee, an amount equal to (A) the Annual Bonus otherwise payable to Executive for the fiscal year in which such termination occurred, assuming Executive had remained employed through the applicable payment date, multiplied by (B) a fraction, the numerator of which is the number of days elapsed from the commencement of such fiscal year through the date of such termination and the denominator of which is the number of days in the fiscal year in which the termination occurred, which amount shall be paid at such time annual bonuses are paid to other senior executives of the Company, in accordance with Section 4.2;Â Â Â Â 4(d)An amount equal to one times Executiveâ€™s Base Salary at the time of the Termination Date, such amount to be paid in one lump sum within sixty (60) days following the Termination Date (the â€œPayment Dateâ€); and(e)If Executive timely and properly elects continuation coverage under the Consolidated Omnibus Reconciliation Act of 1985 (â€œCOBRAâ€), the Company shall reimburse Executive for the monthly COBRA premium paid by Executive for Executive and Executiveâ€™s dependents. Any such reimbursement for the period prior to the Payment Date shall be paid to Executive in a lump sum on the Payment Date and any reimbursement for any month (or portion thereof) on and after the Payment Date shall be paid to Executive on a monthly basis, subject to the Executive timely remitting the premium payment. Executive shall be eligible to receive such reimbursement until the earliest of: (i) the twelve (12) month anniversary of Executiveâ€™s termination date (the â€œBenefits Reimbursement Periodâ€); and (ii) the date Executive is no longer eligible to receive COBRA continuation coverage. Notwithstanding the foregoing, the payments and benefits described in clauses (b), (c), (d) and (e) above shall immediately terminate, and the Company shall have no further obligations to Executive with respect thereto, in the event that Executive breaches, as fully adjudicated and determined by a court of competent jurisdiction or a duly appointed arbitrator, Section 9 of this Agreement. Following such termination of Executiveâ€™s employment by the Company without Cause, except as set forth in this Section 5.5, Executive shall have no further rights to any compensation or any other benefits under this Agreement. For the avoidance of doubt, Executiveâ€™s sole and exclusive remedy upon a termination of employment by the Company without Cause shall be receipt of the Severance Benefits.5.6.Termination by Executive with Good Reason. Executive may terminate Executiveâ€™s employment with Good Reason in accordance with the time periods and cure periods set forth in the definition of Good Reason. Executive shall be entitled to the same payments and benefits as provided in Section 5.5 hereof for a termination by the Company without Cause, subject to the same conditions on payment and benefits as described in Section 5.5 hereof. Following such termination of Executiveâ€™s employment by Executive with Good Reason, except as set forth in this Section 5.6, Executive shall have no further rights to any compensation or any other benefits under this Agreement. For the avoidance of doubt, Executiveâ€™s sole and exclusive remedy upon a termination of employment with Good Reason shall be receipt of the Severance Benefits.5.7.Termination by Executive without Good Reason. Executive may terminate Executiveâ€™s employment without Good Reason by providing the Company ninety (90) daysâ€™ prior written notice of such termination (a â€œTermination Without Good Reasonâ€) at any time. In the event of a Termination Without Good Reason, Executive shall be entitled only to the Accrued Obligations. In the event of a Termination without Good Reason, the Company may, in its sole and absolute discretion, by written notice accelerate such date of termination without changing the characterization of such termination as a termination by Executive without Good Reason. Following a Termination Without Good Reason, except as set forth in this Section 5.7, Executive shall have no further rights to any compensation or any other benefits under this Agreement.5.8.Termination of Employment in Connection With a Change in Control. Notwithstanding the terms set forth in Section 5.5 and 5.6, if Executiveâ€™s employment with the Company is terminated pursuant to Section 5.5 or Section 5.6 hereof (i) within 90 days prior to the effective time of a Change in Control or (ii) from the effective time of a Change in Control until the date that is 12 months after the occurrence of a Change in Control, subject to the same conditions on payment and benefits set forth in Section 5.5, (i) Executive shall be entitled to the payments and Â Â Â Â 5benefits provided in Sections 5.5(a), (b), (c) and (e) hereof, (ii) Executive shall be entitled to an amount equal to one and a half (1.5) times the sum of (y) an amount equal to Executiveâ€™s Base Salary at the time of the Termination Date plus (z) an amount equal to Executiveâ€™s Target Bonus for the year in which the Termination Date occurs, such amount to be to be paid in one lump sum on the Termination Date; provided, however, in the event such termination occurs within the 90 day period prior to the effective time of a Change in Control, the amount due to Executive under clause (ii) that is in excess of the amount previously paid to Executive under Section 5.5(d), shall be paid within sixty (60) days following the effective time of such Change in Control, and (iii)Â all equity incentive awards held by Executive which are subject to performance-based vesting conditions will vest based upon target performance, effective as of the date of Executiveâ€™s termination and will be settled within 60 days of the later of the Termination Date or, if later, Change in Control (or, to the extent required to comply with Section 409A of the Code, such later time as specified in the applicable award agreement). For the avoidance of doubt, Executive shall not be entitled to duplicate amounts under Section 5.5(d) and clause (ii) of the foregoing sentence. With respect to clause (iii) of the foregoing sentence, in the event of a termination of employment which occurs prior to a Change in Control, any such award shall remain outstanding for ninety (90) days following such termination of employment and, if no Change in Control has occurred as of such date, shall be treated in accordance with the terms of the applicable award agreement (including, if applicable, treating any unvested performance-based equity incentive awards as forfeited as of the Termination Date). 5.9.Release. Notwithstanding any provision herein to the contrary, the payment of any amount or provision of any benefit pursuant to Section 5.5, Section 5.6 or 5.8 (other than the Accrued Obligations) (collectively, the â€œSeverance Benefitsâ€) shall be conditioned upon Executiveâ€™s execution, delivery to the Company, and non-revocation of the Release of Claims (and the expiration of any revocation period contained in such Release of Claims) within sixty (60) days following the date of Executiveâ€™s termination of employment hereunder. If Executive fails to execute the Release of Claims in such a timely manner so as to permit any revocation period to expire prior to the end of such sixty (60) day period, or timely revokes Executiveâ€™s acceptance of such release following its execution, Executive shall not be entitled to any of the Severance Benefits. Further, to the extent that any of the Severance Benefits constitutes â€œnonqualified deferred compensationâ€ for purposes of SectionÂ 409A of the Code, any payment of any amount or provision of any benefit otherwise scheduled to occur prior to the sixtieth (60th) day following the date of Executiveâ€™s termination of employment hereunder, but for the condition on executing the Release of Claims as set forth herein, shall not be made until the first regularly scheduled payroll date following such sixtieth (60th) day, and any remaining Severance Benefits thereafter due shall be provided to Executive according to the applicable schedule set forth herein.6.Section 280G. Notwithstanding anything to the contrary in this Agreement, this Section 6 shall apply in the event of (i) a â€œchange in the ownership or effective controlâ€ of the Company or (ii) a â€œchange in the ownership of a substantial portion of the assetsâ€ of the Company, each within the meaning of Section 280G of the Code (collectively, an â€œExcise Tax Eventâ€). If an Excise Tax Event is consummated, and as a result any payments and benefits provided for in this Agreement, together with any other payments and benefits which Executive has the right to receive from the Company or any of its affiliates, would constitute a â€œparachute paymentâ€ (as defined in Section 280G(b)(2) of the Code), then the payments and benefits provided for in this Agreement shall be either (a) reduced (but not below zero) so that the present value of such total amounts and benefits received by Executive from the Company and its affiliates will be one dollar ($1.00) less than three times Executiveâ€™s â€œbase amountâ€ (as defined in Section 280G(b)(3) of the Code) and so that no portion of such amounts and benefits received by Executive shall be subject to the excise tax imposed by Section 4999 of the Code, or any interest or penalties with respect to such excise tax (such excise tax, together with any such interest or penalties, are hereinafter collectively referred to as the â€œExcise Taxâ€), or (b) paid in full, whichever produces the better net after-tax position to Executive (taking into account any applicable Â Â Â Â 6Excise Tax and any other applicable taxes). The reduction of payments and benefits hereunder, if applicable, shall be made in the following order: (1) by reducing the amounts of any payments or benefits that would not constitute deferred compensation under Section 409A, to the extent necessary to decrease the payments subject to the Excise Tax, as agreed by the Company and Executive; (2) next, by reducing, payments or benefits to be paid in cash hereunder and that constitute deferred compensation under Section 409A in the order in which such payment or benefit would be paid or provided (beginning with such payment or benefit that would be made last in time and continuing, to the extent necessary, through to such payment or benefit that would be made first in time); and (3) finally, by reducing any non-cash or in-kind benefit to be provided hereunder and that constitute deferred compensation under Section 409A in a similar order to that described in clause (2). The determination as to whether any such reduction in the amount of the payments and benefits provided hereunder is necessary shall be made by the Company in good faith. If a reduced payment or benefit is made or provided and through error or otherwise that payment or benefit, when aggregated with other payments and benefits from the Company (or its affiliates) used in determining if a â€œparachute paymentâ€ exists, exceeds one dollar ($1.00) less than three times Executiveâ€™s base amount, then Executive shall immediately repay such excess to the Company upon notification that an overpayment has been made. Nothing in this Section 6 shall require the Company to be responsible for, or have any liability or obligation with respect to, Executiveâ€™s Excise Tax liabilities.7.Cooperation. The parties agree that certain matters in which Executive will be involved during the Employment Term may necessitate Executiveâ€™s cooperation in the future. Accordingly, following the termination of Executiveâ€™s employment for any reason, to the extent reasonably requested by the Board, Executive shall cooperate with the Company in connection with matters arising out of Executiveâ€™s service to the Company; provided, that, the Company shall make reasonable efforts to minimize disruption of Executiveâ€™s other activities. The Company shall reimburse Executive for reasonable expenses incurred in connection with such cooperation and, to the extent that Executive is required to spend substantial time on such matters, the Company shall compensate Executive at an hourly rate based on Executiveâ€™s Base Salary on the Termination Date, unless such time is as a witness in a legal proceeding, in which case the Company will only pay costs and expenses as permitted by law.8.Confidential Information. Executive recognizes that the nature of Executiveâ€™s services are such that Executive will have access to information that constitutes trade secrets, is of a confidential nature, is of great value to the Company Group or is the foundation on which the business of the Company is predicated (â€œConfidential Informationâ€). Executive agrees, during Executiveâ€™s employment and thereafter, not to disclose to any person other than the Company Groupâ€™s employees or the Company Groupâ€™s legal counsel or other parties authorized by the Company Group to receive confidential information nor use for any purpose, other than the performance of this Agreement, any Confidential Information. Confidential Information includes data or material (regardless of form) which is: (a) a trade secret; (b) provided, disclosed or delivered to Executive by the Company, any officer, director, employee, agent, attorney, accountant, consultant or other person or entity employee by the Company in any capacity, any customer, borrower or business associate of the Company Group or any public authority having jurisdiction over the Company Group of any business activity conducted by the Company Group; or (c) produced, developed, obtained or prepared by or on behalf of Executive or the Company Group (whether or not such information was developed in the performance of this Agreement) with respect to the Company Group or any assets, business activities, officers, directors, employees, borrowers or customers of the foregoing. However, Confidential Information will not include any information, data or material which at the time of disclosure or use was generally available to the public other than by a breach of this Agreement, was available to the party to whom disclosed on a non-confidential basis by disclosure or access provided by the Company Group or a third party, or was otherwise developed or obtained independently by the person to whom disclosed without a breach of this Agreement. The foregoing notwithstanding, nothing in this Agreement prohibits Executive from reporting possible violations of federal law or regulation to any governmental agency or entity, Â Â Â Â 7including but not limited to the Department of Justice, the Securities and Exchange Commission, Congress, and any agency Inspector General, or making other disclosures that are protected under the whistleblower provisions of federal law or regulation. On request by the Company, the Company will be entitled to a copy of any Confidential Information in the possession of Executive. The provisions of this Section 8 will survive the termination, expiration or cancellation of Executiveâ€™s employment. Executive will deliver to the Company all originals and copies of the documents or materials containing Confidential Information. Executive further agrees that if Executive executes additional Company policies or agreements to protect the Confidential Information, this Agreement shall be read in conjunction with any such policies or Agreements to provide the broadest and greatest protection to the Confidential Information.9.Protective Covenants.9.1.Acknowledgment. Executive acknowledges and agrees that the services to be rendered by Executive to the Company are of a special and unique character; that Executive will obtain knowledge and skill relevant to the Companyâ€™s industry, methods of doing business and marketing strategies by virtue of Executiveâ€™s employment; and that the protective covenants and other terms and conditions of this Agreement are reasonable and reasonably necessary to protect the legitimate business interest of the Company Group. Executive further acknowledges and agrees that the nature of Executiveâ€™s position gives Executive access to and knowledge of Confidential Information and places Executive in a position of trust and confidence with the Company Group. Executive further understands and acknowledges that the intellectual services he provides to the Company Group are unique, special, and extraordinary. Executive further understands and acknowledges that the Company Groupâ€™s ability to reserve these for the exclusive knowledge and use of the Company

Group is of great competitive importance and commercial value to the Company Group, and that improper use or disclosure by Executive is likely to result in unfair or unlawful competitive activity.9.2.Non-Competition. Executive covenants and agrees that during Executiveâ€™s employment with the Company and for a period of twelve (12) consecutive months after the Termination Date, irrespective of the reason for the termination (the â€œRestricted Periodâ€), Executive will not directly or indirectly, engage in any business (as an owner, joint venturer, partner, stockholder, director, officer, consultant, agent or otherwise, other than as the owner of less than 1% of the outstanding class of a publicly traded security) which competes with the business in which the Company is presently engaged or may be engaged at any time during the Employment Term. Nothing in this Section 9.2 shall be construed as limiting Executiveâ€™s duty of loyalty to the Company while he is employed by the Company, or any other duty he may otherwise have to the Company while he is employed by the Company.9.3.Non-Solicitation of Employees. Executive covenants and agrees that during the Restricted Period, Executive shall not, individually or jointly with others, directly or indirectly, recruit, hire, encourage, or attempt to recruit or hire, or by assisting others, any employees of the Company Group with whom Executive worked, had business contact, or about whom Executive gained non-public or Confidential Information (the â€œCompany Groupâ€™s employees or former employeesâ€), nor shall Executive contact or communicate with same, other than on behalf of the Company Group, for the purpose of inducing, assisting, encouraging and/or facilitating the Company Groupâ€™s employees to terminate their employment with the Company Group or find employment or work with another person or entity.Additionally, Executive shall not provide or pass along to any person or entity the name, contact and/or background information about any of the Company Groupâ€™s employees or provide references or any other information about them. Additionally, Executive shall not provide or pass along to the Â Â Â Â 8Company Groupâ€™s employees any information regarding potential jobs or entities or persons to work for, including but not limited to, job openings, job postings, or the names or contact information of individuals or companies hiring people or accepting job applications. Further, Executive shall not offer employment to or work to any employees of the Company Groupâ€™s employees or former employees. For purposes of this covenant â€œCompany Groupâ€™s employees or former employeesâ€ shall refer to employees of the Company Group Executive supervised, was supervised by, or otherwise worked with in any capacity during the twelve (12) month period prior to the Termination Date.9.4.Non-Solicitation of Customers. Executive understands and acknowledges that because of Executiveâ€™s experience with and relationship to the Company Group, he will have access to and learn about much or all of the Company Groupâ€™s customer information and goodwill. â€œCustomer Informationâ€ includes, but is not limited to, names, phone numbers, addresses, e-mail addresses, order history, order preferences, chain of command, pricing information and other information identifying facts and circumstances specific to the customer and relevant to Companyâ€™s industry. Executive understands and acknowledges that loss of this customer relationship and/or goodwill will cause significant and irreparable harm to the Company. Executive agrees and covenants, that during the Restricted Period, Executive shall not, directly or indirectly, solicit, contact (including but not limited to e-mail, regular mail, express mail, telephone, fax, and instant message), attempt to contact or meet with the Companyâ€™s current or prospective customers for purposes of offering or accepting goods or services similar to or competitive with those offered by the Company.9.5.Reasonableness. The Company and Executive have attempted to specify a reasonable period of time and reasonable restrictions to which the provisions of this Section 9 shall apply. The Company and Executive agree, however, that if a court or agency of competent jurisdiction determines that any of the terms of this Section 9 are not enforceable because they are overbroad or for any other reason, the provisions of this Section 9 shall be reformed and modified to reflect restrictions that are determined to be reasonable by such court or agency of competent jurisdiction.10.Non-Disparagement. Executive agrees and covenants that he will not at any time make, publish or communicate to any person or entity or in any public forum any defamatory or disparaging remarks, comments or statements concerning the Company Group or its businesses, or any of its employees, officers, and existing and prospective customers, suppliers, investors and other associated third parties. This Section 10 does not, in any way, restrict or impede Executive from exercising protected rights to the extent that such rights cannot be waived by agreement or from complying with any applicable law or regulation or a valid order of a court of competent jurisdiction or an authorized government agency, provided, that such compliance does not exceed that required by the law, regulation or order. Executive shall promptly provide written notice of any such order to the CEO. The Company agrees and covenants that, as soon as reasonably practicable following the date hereof, it shall instruct its executive officers and directors to refrain from making any defamatory or disparaging remarks, comments, or statements concerning Executive to any third parties.11.Remedies. In the event of a breach or threatened breach by Executive of Sections 7 - 10 of this Agreement, Executive hereby consents and agrees that the Company shall be entitled to seek, in addition to other available remedies, a temporary or permanent injunction or other equitable relief against such breach or threatened breach from any court of competent jurisdiction, without the necessity of showing any actual damages or that money damages would not afford an adequate remedy, and without the necessity of posting any bond or other security. The aforementioned equitable relief shall be in addition to, not in lieu of, legal remedies, monetary damages or other available forms of relief.Â Â Â Â 912.Arbitration. The Company and Executive mutually consent to the final resolution by binding arbitration in New York, New York, of any and all claims or disputes the Company may have against or with Executive, and/or Executive may have against or with Company. Arbitration shall be administered exclusively by American Arbitration Association and shall be conducted consistent with the rules, regulations and requirements thereof for employment disputes as well as any requirements imposed by state law. Any arbitral award determination shall be final and binding upon the Parties. Notwithstanding the foregoing, expressly excluded from Arbitration are any claims Executive may have for workersâ€™ compensation benefits or unemployment compensation benefits. Also excluded are claims for declaratory relief or injunctive relief and/or damages arising from alleged unfair competition or solicitation, theft of trade secrets or business property, or the enforceability or breach of protective covenants.13.Proprietary Rights.13.1.Work Product. Executive acknowledges and agrees that all writings, works of authorship, technology, inventions, discoveries, ideas and other work product of any nature whatsoever, that are created, prepared, produced, authored, edited, amended, conceived or reduced to practice by Executive individually or jointly with others during the period of Executiveâ€™s employment by the Company and relating in any way to the business or contemplated business, research or development of the Company (regardless of when or where the Work Product is prepared or whose equipment or other resources is used in preparing the same) and all printed, physical and electronic copies, all improvements, rights and claims related to the foregoing, and other tangible embodiments thereof (collectively, â€œWork Productâ€), as well as any and all rights in and to copyrights, trade secrets, trademarks (and related goodwill), patents and other intellectual property rights therein arising in any jurisdiction throughout the world and all related rights of priority under international conventions with respect thereto, including all pending and future applications and registrations therefor, and continuations, divisions, continuations-in-part, reissues, extensions and renewals thereof (collectively, â€œIntellectual Property Rightsâ€), shall be the sole and exclusive property of the Company.13.2.Work Made for Hire; Assignment. Executive acknowledges that, by reason of being employed by the Company at the relevant times, to the extent permitted by law, all of the Work Product consisting of copyrightable subject matter is â€œwork made for hireâ€ as defined in 17 U.S.C. Â§ 101 and such copyrights are therefore owned by the Company. To the extent that the foregoing does not apply, Executive hereby irrevocably assigns to the Company, for no additional consideration, Executiveâ€™s entire right, title and interest in and to all Work Product and Intellectual Property Rights therein, including the right to sue, counterclaim and recover for all past, present and future infringement, misappropriation or dilution thereof, and all rights corresponding thereto throughout the world. Nothing contained in this Agreement shall be construed to reduce or limit the Companyâ€™s rights, title or interest in any Work Product or Intellectual Property Rights so as to be less in any respect than that the Company would have had in the absence of this Agreement.13.3.Further Assurances; Power of Attorney. During and after Executiveâ€™s employment, Executive agrees to reasonably cooperate with the Company to (a) apply for, obtain, perfect and transfer to the Company the Work Product as well as an Intellectual Property Right in the Work Product in any jurisdiction in the world; and (b) maintain, protect and enforce the same, including, without limitation, executing and delivering to the Company any and all applications, oaths, declarations, affidavits, waivers, assignments and other documents and instruments as shall be requested by the Company. Executive hereby irrevocably grants the Company power of attorney to execute and deliver any such documents on Executiveâ€™s behalf in Executiveâ€™s name and to do all other lawfully permitted acts to transfer the Work Product to the Company and further the transfer, issuance, prosecution and maintenance of all Intellectual Property Rights therein, to the full extent permitted by law, if Executive does not promptly cooperate with the Companyâ€™s request (without limiting the rights Â Â Â Â 10the Company shall have in such circumstances by operation of law). The power of attorney is coupled with an interest and shall not be effected by Executiveâ€™s subsequent incapacity.13.4.No License. Executive understands that this Agreement does not, and shall not be construed to, grant Executive any license or right of any nature with respect to any Work Product or Intellectual Property Rights or any Confidential Information, materials, software or other tools made available to Executive by the Company.14.Exit Obligations. Upon voluntary or involuntary termination of Executiveâ€™s employment, Executive shall (i) provide or return to the Company any and all Company Group property and all Company Group documents and materials belonging to the Company and stored in any fashion, including but not limited to those that constitute or contain any Confidential Information or Work Product, that are in the possession or control of Executive, whether they were provided to Executive by the Company Group or any of its business associates or created by Executive in connection with Executiveâ€™s employment by the Company; and (ii) delete or destroy all copies of any such documents and materials not returned to the Company that remain in Executiveâ€™s possession or control, including those stored on any non-Company Group devices, networks, storage locations and media in Executiveâ€™s possession or control.15.Publicity. Executive hereby irrevocably consents to any and all uses and displays, by the Company Group and its agents, representatives and licensees, of Executiveâ€™s name, voice, likeness, image, appearance and biographical information in, on or in connection with any pictures, photographs, audio and video recordings, digital images, websites, television programs and advertising, other advertising and publicity, sales and marketing brochures, books, magazines, other publications, CDs, DVDs, tapes and all other printed and electronic forms and media throughout the world, at any time during or after the period of Executiveâ€™s employment by the Company, for all legitimate commercial and business purposes of the Company Group (â€œPermitted Usesâ€) without further consent from or royalty, payment or other compensation to Executive. Executive hereby forever waives and releases the Company Group and its directors, officers, employees and agents from any and all claims, actions, damages, losses, costs, expenses and liability of any kind, arising under any legal or equitable theory whatsoever at any time during or after the period of Executiveâ€™s employment by the Company, arising directly or indirectly from the Company Groupâ€™s and its agentsâ€™, representativesâ€™ and licenseesâ€™ exercise of their rights in connection with any Permitted Uses.16.Taxes. The Company may withhold from any payments made under this Agreement all applicable taxes, including but not limited to income, employment, and social insurance taxes, as shall be required by law. Executive acknowledges and represents that the Company has not provided any tax advice to Executive in connection with this Agreement and that Executive has been advised by the Company to seek tax advice from Executiveâ€™s own tax advisors regarding this Agreement and payments that may be made to Executive pursuant to this Agreement, including specifically, the application of the provisions of Section 409A of the Code to such payments.17.Set Off; Mitigation. The Companyâ€™s obligation to pay Executive the amounts provided and to make the arrangements provided hereunder shall be subject to set-off, or recoupment of agreed amounts owed by Executive to the Company or its affiliates; provided, however, that to the extent any amount so subject to set-off, counterclaim, or recoupment is payable in installments hereunder, such set-off, counterclaim, or recoupment shall not modify the applicable payment date of any installment, and to the extent an obligation cannot be satisfied by reduction of a single installment payment, any portion not satisfied shall remain an outstanding obligation of Executive and shall be applied to the next installment only at such time the installment is otherwise payable pursuant to the specified payment schedule, no right shall exist with regard to setoff or recoupment to the extent it would violate Section 409A of the Code and there shall be no right to setoff or recoupment with regard to any not agreed upon Â Â Â Â 11amounts. Executive shall not be required to mitigate the amount of any payment provided pursuant to this Agreement by seeking other employment or otherwise, the amount of any payment provided for pursuant to this Agreement shall not be reduced by any compensation earned as a result of Executiveâ€™s other employment or otherwise.18.Governing Law. This Agreement, for all purposes, shall be construed in accordance with the laws of the State of New York without regard to conflicts of law principles; provided, however, that any provisions relating to equity compensation shall also be subject to any federal or state securities laws that may be applicable and the rules of any stock exchange on which the relevant equity is listed for trading.19.Entire Agreement. Except as expressly set forth herein, this Agreement contains all of the understandings and representations between Executive and the Company pertaining to the subject matter hereof and supersedes all prior and contemporaneous understandings, agreements, representations and warranties, both written and oral, with respect to such subject matter, except that nothing herein shall be deemed to alter or amend that certain Indemnification Agreement between Executive and the Company or any of Executiveâ€™s obligations pursuant to any agreement or plan concerning confidential and proprietary information, intellectual property, or any other protective or restrictive covenants, each of which is intended to be preserved hereby and shall be in addition to, and not in lieu of, the similar restrictions and covenants set forth herein. The parties mutually agree that the Agreement can be specifically enforced in court and can be cited as evidence in legal proceedings alleging breach of the Agreement.20.Modification and Waiver. No provision of this Agreement may be amended or modified unless such amendment or modification is agreed to in writing and signed by Executive and by an executive officer of the Company. No waiver by either of the parties of any breach by the other party hereto of any condition or provision of this Agreement to be performed by the other party hereto shall be deemed a waiver of any similar or dissimilar provision or condition at the same or any prior or subsequent time, nor shall the failure of or delay by either of the parties in exercising any right, power or privilege hereunder operate as a waiver thereof to preclude any other or further exercise thereof or the exercise of any other such right, power or privilege.21.Severability. Should any provision of this Agreement be held by a court or arbitrator of competent jurisdiction to be enforceable only if modified, or if any portion of this Agreement shall be held as unenforceable and thus stricken, such holding shall not affect the validity of the remainder of this Agreement, the balance of which shall continue to be binding upon the parties with any such modification to become a part hereof and treated as though originally set forth in this Agreement. The parties further agree that any such court or arbitrator is expressly authorized to modify any such unenforceable provision of this Agreement in lieu of severing such unenforceable provision from this Agreement in its entirety, whether by rewriting the offending provision, deleting any or all of the offending provision, adding additional language to this Agreement or by making such other modifications as it deems warranted to carry out the intent and agreement of the parties as embodied herein to the maximum extent permitted by law. The parties expressly agree that this Agreement as so modified by the court or arbitrator shall be binding upon and enforceable against each of them. In any event, should one or more of the provisions of this Agreement be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provisions hereof, and if such provision or provisions are not modified as provided above, this Agreement shall be construed as if such invalid, illegal or unenforceable provisions had not been set forth herein.Â Â Â Â 1222.Captions. Captions and headings of the sections and paragraphs of this Agreement are intended solely for convenience and no provision of this Agreement is to be construed by reference to the caption or heading of any Section or paragraph.23.Counterparts. This Agreement may be executed in separate counterparts, each of which shall be deemed an original, but all of which taken together shall constitute one and the same instrument.24.Additional Section 409A Provisions.Notwithstanding any provision in this Agreement to the contrary:24.1.Any payment that is deemed nonqualified deferred compensation (withing the meaning of Section 409A of the Code) and otherwise required to be made hereunder to Executive at any date as a result of the termination of Executiveâ€™s employment shall be delayed for such period of time as may be necessary to meet the requirements of Section 409A(a)(2)(B)(i) of the Code (the â€œDelay Periodâ€). On the first business day following the expiration of the Delay Period, Executive shall be paid, in a single cash lump sum, an amount equal to the aggregate amount of all payments delayed pursuant to the preceding sentence, and any remaining payments not so delayed shall continue to be paid pursuant to the payment schedule set forth herein.24.2.Each payment in a series of payments hereunder shall be deemed to be a separate payment for purposes of Section 409A of the Code.24.3.Notwithstanding anything herein to the contrary, the payment (or commencement of a series of payments) hereunder of any nonqualified deferred compensation (within the meaning of Section 409A of the Code) upon a termination of employment shall be delayed until such time as Executive has also undergone a â€œseparation from serviceâ€ as defined in Treas. Reg. 1.409A-1(h), at which time such nonqualified deferred compensation (calculated as of the date of Executiveâ€™s termination of employment hereunder) shall be paid (or commence to be paid) to Executive on the schedule set forth in Section 5 as if Executive had undergone such termination of employment (under the same circumstances) on the date of Executiveâ€™s ultimate â€œseparation from service.â€24.4.To the extent that any right to reimbursement of expenses or payment of any benefit in-kind under this Agreement constitutes nonqualified deferred compensation (within the meaning of Section 409A of the Code), (i) any such expense reimbursement shall be made by the Company no later than the last day of the taxable year following the taxable year in which such expense was incurred by Executive, (ii) the right to reimbursement or in-kind benefits shall not be subject to liquidation or exchange for another benefit, and (iii) the amount of expenses eligible for reimbursement or in-kind benefits provided during any taxable year shall not affect the expenses eligible for reimbursement or in-kind benefits to be provided in any other taxable year; provided, that the foregoing clause shall

not be violated with regard to expenses reimbursed under any arrangement covered by Section 105(b) of the Code solely because such expenses are subject to a limit related to the period the arrangement is in effect.24.5.To the extent any payment of nonqualified deferred compensation (within the meaning of Section 409A of the Code) is subject to the Executiveâ€™s execution and non-revocation of a Release of Claims and the period to consider and revoke such Release of Claims spans two taxable years, then the payment of such nonqualified deferred compensation shall be payable in the later of the two taxable years to the extent necessary to comply with Section 409A of the Code. Â Â Â Â 1324.6.While the payments and benefits provided hereunder are intended to be structured in a manner to avoid the implication of any penalty taxes under Section 409A of the Code, in no event whatsoever shall any member of the Company Group be liable for any additional tax, interest, or penalties that may be imposed on Executive as a result of Section 409A of the Code for failing to comply with Section 409A of the Code (other than for withholding obligations or other obligations applicable to employers, if any, under Section 409A of the Code) provided that the Company Group act in reasonable good faith in connection with complying with Section 409A of the Code.25.Successors and Assigns; No Third-Party Beneficiaries.25.1.This Agreement shall inure to the benefit of the Company and its respective permitted successors and assigns. Neither this Agreement nor any of the rights, obligations, or interests arising hereunder may be assigned by the Company to any person other than to an acquiror of all or substantially all of the assets of the Company who assumes the agreement in writing.25.2.Executiveâ€™s rights and obligations under this Agreement shall not be transferable by Executive by assignment or otherwise, without the prior written consent of the Company; provided, however, that if Executive shall die, all amounts then payable to Executive hereunder shall be paid in accordance with the terms of this Agreement to Executiveâ€™s devisee, legatee, or other designee, or if there be no such designee, to Executiveâ€™s estate.25.3.Except as otherwise set forth in Section 5.3 or Section 25.2 hereof, nothing expressed or referred to in this Agreement will be construed to give any Person other than the Company, the other members of the Company Group, and Executive any legal or equitable right, remedy, or claim under or with respect to this Agreement or any provision of this Agreement.26.Notification to Subsequent Employer. When Executiveâ€™s employment with the Company terminates, Executive agrees to notify any subsequent employer of the protective covenants sections contained in this Agreement. Executive will also deliver a copy of such notice to the Company before Executive commences employment with any subsequent employer. In addition, Executive authorizes the Company to provide a copy of the protective covenants sections of this Agreement to third parties, including but not limited to, Executiveâ€™s subsequent, anticipated or possible future employer.27.Notice.27.1.Place of Delivery. Every notice or other communication relating to this Agreement shall be in writing, and shall be mailed to or delivered to the party for whom or which it is intended at such address as may from time to time be designated by it in a notice mailed or delivered to the other party as herein provided; provided, that unless and until some other address be so designated, all notices and communications by Executive to the Company shall be mailed or delivered to the Company at its principal executive office, and all notices and communications by the Company to Executive may be given to Executive personally or may be mailed to Executive at Executiveâ€™s last known address, as reflected in the Companyâ€™s records.27.2.Date of Delivery. Any notice so addressed shall be deemed to be given (i) if delivered by hand, on the date of such delivery, (ii) if mailed by courier or by overnight mail, on the first business day following the date of such mailing, and (iii) if mailed by registered or certified mail, on the third business day after the date of such mailing.28.Representations of Executive. Executive represents and warrants to the Company that:Â Â Â Â 1428.1.Executive is entering into this Agreement voluntarily and that Executiveâ€™s employment hereunder and compliance with the terms and conditions hereof will not conflict with or result in the breach by Executive of any agreement to which Executive is a party or by which Executive may be bound;28.2.Executive has not violated, and in connection with Executiveâ€™s employment with the Company will not violate, any non-solicitation, non-competition, or other similar covenant or agreement with any Person by which Executive is or may be bound; and28.3.In connection with Executiveâ€™s employment with the Company, Executive will not use any confidential or proprietary information Executive may have obtained in connection with employment or service with any prior service recipient.29.Survival. Upon the expiration or other termination of this Agreement, the respective rights and obligations of the parties hereto shall survive such expiration or other termination to the extent necessary to carry out the intentions of the parties under this Agreement.30.Acknowledgment of Full Understanding. EXECUTIVE ACKNOWLEDGES AND AGREES THAT HE HAS FULLY READ, UNDERSTANDS AND VOLUNTARILY ENTERS INTO THIS AGREEMENT. EXECUTIVE ACKNOWLEDGES AND AGREES THAT HE HAS HAD AN OPPORTUNITY TO ASK QUESTIONS AND CONSULT WITH AN ATTORNEY OF EXECUTIVEâ€™S CHOICE BEFORE SIGNING THIS AGREEMENT.[SIGNATURE PAGE FOLLOWS]Â Â Â 15IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first above-written.COMTECH TELECOMMUNICATIONS CORP. Â Â Â Â

Units, less any previously Earned Units, shall be deemed to be Earned Units and shall become fully vested as of the Change in Control (including in the case of a Participant whose employment or service terminated between the time of the Change in Control and the Assumption Deadline (as defined below)) and all cash payments with respect to the vested Earned Units shall (subject to any limitations under Section 409A of the Code) be distributed to the Participant within sixty (60) days following the Change in Control, with the Fair Market Value to determine the cash payment to be determined based on the Fair Market Value of a share of Common Stock as of the date of the Change in Control (which, for the avoidance of doubt, shall be based on the highest consideration per share received by a holder of Common Stock in the transaction or series of transactions that gave rise to the Change in Control if shareholders receive consideration in connection with the Change in Control);Â provided, however, that if the Performance Units constitute nonqualified deferred compensation, within the meaning of Section 409A of the Code, and the Change in Control is not a â€œchange in control event,â€ within the meaning of Section 409A of the Code or if settlement upon a Change in Control would otherwise be prohibited under Section 409A of the Code, then the cash payments calculated under this Section 3.2 with respect to vested Earned Units shall be distributed to the Participant in accordance with Section 4 hereof or upon the Participantâ€™s earlier death or Disability. Notwithstanding the foregoing, if the Committee reasonably determines in good faith but subject to and only in accordance with Section 409A of the Code, prior to the Assumption Deadline, that any Performance Units that are not Earned Units shall be honored or assumed, or new awards substituted therefor (each such honored, assumed or substituted Performance Unit hereinafter called an "Alternative Performance Unit"), by Participant's employer (or the parent or a subsidiary of such employer), then no acceleration of earning or vesting shall occur with respect to the Performance Units solely due to such event,Â provided that,Â such Alternative Performance Units must meet the following criteria:(i) Each Alternative Performance Unit must be based on stock that is traded on an established securities market, or that will be so traded within 30 days after the Change in Control, or provide for a cash payment not less than the cash value of the Performance Unit based on the highest consideration per share received by a holder of Common Stock in the transaction or series of transactions that gave rise to the Change in Control;(ii) The Alternative Performance Units must provide such Participant with rights, terms, conditions and entitlements substantially equivalent to or better than the rights, terms, conditions and entitlements applicable under the Performance Units, including, but not limited to, an identical or better vesting schedule than applied prior to the Change in Control;(iii) The Alternative Performance Unit must have economic value substantially equivalent to the value of each Performance Unit (such equivalent values to be determined as of the time of the Change in Control);4(iv) In furtherance of clause (ii) above, the performance goal applicable to the Alternative Performance Units (the â€œAlternative Performance Measureâ€) and the corresponding level at which Alternative Performance Units shall be earned must be determined by the Committee to be not less probable of being achieved than the Performance Measure immediately prior to the Change in Control (assuming the Change in Control had not occurred and assuming that the Company had incurred no expense in connection with the Change in Control);(v) The Alternative Performance Units must be structured in a manner intended to comply with Section 409A of the Code to avoid any adverse tax consequences thereunder, to the extent applicable;(vi) The Alternative Performance Units shall provide that, in the event that, within two years following the Change in Control and prior to the Final Certification Date, either the Participant has a termination of employment or service by his or her employer other than for Cause (with the result that immediately thereafter the Participant is not employed by such employer or its parent or other affiliates or that the Alternative Performance Units otherwise would be forfeited under their terms but for this provision), or if the termination of employment or service would constitute a resignation for â€œGood Reasonâ€ under any other agreement by and between the Participant and the employer or its parent or other affiliates, and Participant effects a termination of employment or service for such Good Reason, then the Alternative Performance Measure for the Full Three-Year Performance Period shall be deemed to be satisfied at the Maximum Performance level (as defined in Appendix A) as of the date of such termination of employment or service, and the resulting number of earned Alternative Performance Units less any Performance Units previously earned for a completed Applicable Performance Period, which together with Earned Units previously earned for previously completed Applicable Performance Periods (if any) shall be the resulting Earned Units, shall become fully vested (to the extent not vested prior thereto) and the cash payment with respect to such Earned Units shall be distributed to the Participant within five business days after such termination date;Â provided, however, that if the Performance Units constitute nonqualified deferred compensation, within the meaning of Section 409A of the Code, and the Change in Control is not a â€œchange in control event,â€ within the meaning of Section 409A of the Code or if settlement upon such termination would otherwise be prohibited under Section 409A of the Code, then the vested Earned Units shall be distributed to the Participant in accordance with Section 4 hereof or upon the Participantâ€™s earlier death or Disability.(vii) Any changes after the Change in Control to the businesses the performance of which is measured under the Alternative Performance Measure, including but not limited to asset sales or dispositions, reorganizations, restructurings, acquisitions, or discontinuations of operations, that will or could have an adverse effect on the performance criteria under the Alternative Performance Measure during the Full Three-Year Performance Period shall be accompanied by adjustments to the Alternative Performance Measure so that such changes do not reduce the probability of the Performance Measure being achieved at the level that would have been obtained in the absence of such changes.5For purposes of this Section 3.2, the â€œAssumption Deadlineâ€ shall be ten business days in advance of the Change in Control.Â 4.Â Vesting of Earned Units and Cash Distribution.Â Subject to Section 3, Earned Units shall vest and cash payments with respect thereto shall be distributed to the Participant within ten (10) days following the Final Certification Date (and in any event no later than two and half months following the conclusion of the Full Three-Year Performance Period).Â Except as otherwise provided herein, there shall be no proportionate or partial vesting in the periods prior to the Final Certification Date and all vesting shall occur only on the Final Certification Date.Â Â 5.Â Dividend Equivalents.Â In the event that the Company declares and pays ordinary cash dividends on its outstanding Common Stock the record date for which is on or after the Grant Date and on or before the date of distribution of the cash payment with respect to the Earned Units (including during any period of deferral at the election of the Participant), the Participant shall be credited, as of the dividend payment date, for each Performance Unit that is potentially earnable under this Agreement, a cash amount equivalent to the cash amount paid at that date on one share of Common Stock.Â Such credited cash amount of dividend equivalents shall be earned and vested if and only if the related Performance Unit becomes earned and vested (i.e., it is forfeitable to the same extent as the related Performance Unit).Â No interest or earnings will be credited on accrued dividend equivalents.Â Dividend equivalents will be distributable at such time as cash payments resulting from the earning and vesting of the Performance Units to which the dividend equivalents relate are distributed.Â 6.Â Detrimental Activity.Â Â In the event the Participant engages in Detrimental Activity prior to, or during the one year period following the earlier of the Participantâ€™s termination of employment or service or the Final Certification Date, the Committee may direct (at any time within one year thereafter) that all Performance Units shall be immediately forfeited to the Company and that the Participant shall pay over to the Company any cash amount paid with respect to the Earned Units or dividend equivalents paid in connection therewith.Â Â 7.Â Restrictions on Transfer. Â Unless otherwise approved by the Committee, the Performance Units are not transferable other than by will or by the laws of descent and distribution. In addition, unless otherwise approved by the Committee, the Performance Units shall not be sold, transferred, assigned, pledged, encumbered, hypothecated or otherwise disposed of (whether by operation of law or otherwise), and the Performance Units shall not be subject to execution, attachment or similar process.Â Upon any attempt to sell, transfer, assign, pledge, encumber, hypothecate or otherwise dispose of all or part of the Performance Units or in the event of any levy upon the Performance Units by reason of any execution, attachment or similar process contrary to the provisions hereof not otherwise approved by the Committee, the Performance Units and all rights thereunder, including the right to receive any cash payments, shall immediately become null and void.Â Â 8.Â Rights as a Stockholder.Â The Participant shall have no rights as a stockholder pursuant to this Agreement.69. Rights as a Participant. Except as otherwise specifically provided herein, the Participant shall have no right to receive any new award once the Participant no longer qualifies as a participant under the Plan.Â Â 10.Â Provisions of Plan Control.Â This Agreement is subject to all the terms, conditions and provisions of the Plan, including, without limitation, the amendment provisions thereof, and to such rules, regulations and interpretations relating to the Plan as may be adopted by the Committee or the Board and as may be in effect from time to time.Â Unless otherwise indicated, any capitalized term used but not defined herein shall have the meaning ascribed to such term in the Plan.Â The Plan is incorporated herein by reference.Â A copy of the Plan has been delivered to the Participant.Â If and to the extent that this Agreement conflicts or is inconsistent with the terms, conditions and provisions of the Plan, unless this Agreement expressly provides otherwise, the Plan shall control, and this Agreement shall be deemed to be modified accordingly.Â 11.Â Notices.Â Any notice or communication given hereunder shall be in writing and shall be deemed to have been duly given when delivered in person, or by United States mail, to the appropriate party at the address set forth below (or such other address as the party shall from time to time specify):If to the Company, to:Comtech Telecommunications Corp.305 N. 54th StreetChandler, AZ 85226Attention:Â SecretaryIf to the Participant, to the address indicated after the Participantâ€™s signature at the end of this Agreement.12.Â Withholding.Â Â As a condition precedent to the payment of cash upon the vesting of the award, the Company or an Affiliate will withhold a portion of such cash payment which would otherwise be delivered to the Participant equal to the amounts that the Company (or an Affiliate) determines is required, under all applicable federal, state, local, foreign or other laws or regulations, to be withheld or paid over as income or other withholding taxes.713.Â Power of Attorney.Â Â The Company, its successors and assigns, is hereby appointed the attorney-in-fact, with full power of substitution, of the Participant for the purpose of carrying out the provisions of this Agreement and taking any action and executing any instruments which such attorney-in-fact may deem necessary or advisable to accomplish the purposes hereof, which appointment as attorney-in-fact is irrevocable and coupled with an interest.Â The Company, as attorney-in-fact for the Participant, may in the name and stead of the Participant, make and execute all conveyances, assignments and transfers of property provided for herein, and the Participant hereby ratifies and confirms that which the Company, as said attorney-in-fact, shall do by virtue hereof.Â Nevertheless, the Participant shall, if so requested by the Company, execute and deliver to the Company all such instruments as may, in the judgment of the Company, be advisable for this purpose.Â 14.Â Miscellaneous. 14.1.Â This Agreement shall inure to the benefit of and be binding upon the parties hereto and their respective heirs, personal legal representatives, successors, trustees, administrators, distributees, devisees and legatees.Â The Company may assign to, and require, any successor (whether direct or indirect, by purchase, merger, consolidation or otherwise) to all or substantially all of the business and/or assets of the Company or any affiliate by which the Participant is employed to expressly assume and agree in writing to perform this Agreement.Â Notwithstanding the foregoing, the Participant may not assign this Agreement.Â 14.2.Â This award of Performance Units and the issuance of cash payments hereunder shall not affect in any way the right or power of the Board or stockholders of the Company to make or authorize an adjustment, recapitalization or other change in the capital structure or the business of the Company, any merger or consolidation of the Company or subsidiaries, any issue of bonds, debentures, preferred or prior preference stock ahead of or affecting the Common Stock, the dissolution or liquidation of the Company, any sale or transfer of all or part of its assets or business or any other corporate act or proceeding.Â Performance Units and Earned Units shall be subject to adjustment in accordance with Section 5.7 of the Plan.Â For clarity, ordinary dividends on Common Stock will not trigger adjustments to Performance Units and Earned Units, and any adjustments to Performance Units and Earned Units shall take into account dividend equivalents credited thereon under Section 5.Â 14.3.Â The Participant agrees that the award of the Performance Units under this Agreement and the payment of cash hereunder and any dividend equivalents credited with respect thereto is special incentive compensation and that the Performance Units (even if treated as compensation for tax purposes) will not be taken into account as â€œsalaryâ€ or â€œcompensationâ€ or â€œbonusâ€ in determining the amount of any payment under any pension, retirement or profit-sharing plan of the Company or any life insurance, disability or other benefit plan of the Company.Â 14.4.Â This Agreement and the Plan constitute the entire agreement of the parties with respect to this award of Performance Units and supersede in their entirety all prior undertakings and agreements of the Company and the Participant with respect to such award. No modification or waiver of any of the provisions of this Agreement that is material and adverse to the Participant shall be effective unless in writing and signed by both parties.Â 814.5.Â The failure of any party hereto at any time to require performance by another party of any provision of this Agreement shall not affect the right of such party to require performance of that provision, and any waiver by any party of any breach of any provision of this Agreement shall not be construed as a waiver of any continuing or succeeding breach of such provision, a waiver of the provision itself, or a waiver of any right under this Agreement.Â 14.6.Â The invalidity or unenforceability of any particular provision of this Agreement shall not affect the other provisions hereof and this Agreement shall be construed in all respects as if such invalid or unenforceable provision was omitted.14.7.Â The headings of the sections of this Agreement have been inserted for convenience of reference only and shall in no way restrict or modify any of the terms or provisions hereof.Â 14.8.Â This Agreement shall be construed, interpreted and governed and the legal relationships of the parties determined in accordance with the internal laws of the State of Delaware without reference to rules relating to conflicts of law.14.9 The Participant acknowledges that the Participant is subject to any clawback policy of the Company in effect as of the Grant Date or that is adopted after the Grant Date in order to comply with applicable law, including, without limitation, any policy adopted to comply with The Dodd-Frank Wall Street Reform and Consumer Protection Act.15.Â Right to Terminate Employment or Service.Â Â Neither the Plan nor the grant of the award hereunder shall impose any obligations on the Company or an Affiliate and/or the stockholders of the Company to retain you as an employee or other service provider, nor shall it impose any obligation on your part to remain as an employee or other service provider of the Company or an Affiliate.16. Section 409A of the Code. This Agreement is intended to be exempt from or comply with Section 409A of the Code, and shall be interpreted and construed accordingly, and each payment hereunder shall be considered a separate payment for purposes of Section 409A of the Code. To the extent this Agreement provides for the Performance Units to become vested and be settled upon the Participantâ€™s termination of employment or service, the applicable cash payment shall be transferred to the Participant or the Participantâ€™s beneficiary upon the Participantâ€™s â€œseparation from service,â€ within the meaning of Section 409A of the Code; provided that if the Participant is a â€œspecified employee,â€ within the meaning of Section 409A of the Code, then to the extent the cash payments with respect to the Performance Units constitute nonqualified deferred compensation, within the meaning of Section 409A of the Code, such cash payments shall be made to the Participant or the Participantâ€™s beneficiary upon the earlier to occur of (i) the six-month anniversary of such separation from service and (ii) the date of the Participantâ€™s death.917.Â Agreement and Grant Not Effective Unless Accepted.Â By selecting the â€œAcceptâ€ button below you (i) agree to enter into this Agreement electronically, (ii) agree to the terms and conditions of the Agreement and (iii) acknowledge receipt of a copy of the Plan. Until you select the â€œAcceptâ€ button below, this award shall not be effective. If you do not select the â€œAcceptâ€ button within 90 days from the date the Agreement is made available to you electronically this award is subject to cancellation, in which case, the award shall be null and void upon such cancellation.Address###HOME_ADDRESS###Â COMTECH TELECOMMUNICATIONS CORP.Â Â Â Â Â Employee Number###EMPLOYEE_NUMBER###Â Â Â Â Â Grant Name###GRANT_NAME###Â Â Â Â Â 10Comtech Internal â€“ Limited DistributionAPPENDIX AÂ CASH-SETTLED PERFORMANCE AWARD AGREEMENTPerformance Measure and Corresponding Earned UnitsUnder the Comtech Telecommunications Corp.2023 Equity and Incentive PlanFiscal 20XX-20XX Performance PeriodThe Participant shall earn Performance Units in accordance with the provisions set forth below, with any earned Performance Units constituting Earned Units under the Participantâ€™s Long Term Performance Award Agreement of which this Appendix is a part (the â€œPerformance Unit Agreementâ€). Capitalized terms in this Appendix shall have the meanings as defined in the Performance Unit Agreement.Participantâ€™s Target Performance Units will be allocated to the Performance Measures (as defined below) as follows:1. Revenue Units. 1/3 of the Participantâ€™s Target Performance Units will be allocated to the Companyâ€™s achievement of GAAP Revenue (as defined below) (â€œRevenue Unitsâ€);2. EBITDA Units. 1/3 of the Participantâ€™s Target Performance Units will be allocated to the Companyâ€™s achievement of Adjusted EBITDA (as defined below) (â€œEBITDA Unitsâ€); and3. TSR Units. 1/3 of the Participantâ€™s Target Performance Units will be allocated to the Companyâ€™s achievement of TSR (as defined below) (â€œTSR Unitsâ€).The number of Performance Units earned by Participant for the Full Three-Year Performance Period shall be determined as of July 31, 20XX, as follows:â€¢The Revenue Units may be earned based on the Companyâ€™s cumulative GAAP revenues in fiscal years 20XX-20XX as reflected in the Companyâ€™s annual financial statement for the Applicable Performance Period (â€œGAAP Revenueâ€);â€¢The EBITDA Units may be earned based on the Companyâ€™s Adjusted EBITDA for fiscal years 20XX-20XX; andâ€¢The TSR Units may be earned based on the Companyâ€™s achievement of TSR for fiscal years 20XX-20XX (TSR, together with Adjusted EBITDA and GAAP Revenue, the â€œPerformance Measuresâ€).1Performance Criteria for Full Three-YearPerformance PeriodThresholdTargetMaximumFiscal 20XX â€“ 20XX GAAP RevenueFiscal 20XX â€“ 20XX Adjusted EBITDAFiscal 20XX â€“ 20XX TSRNotwithstanding the foregoing, the earning of the Performance Units shall accelerate (reducing the number of unearned Performance Units) prior to the end of the Full Three-Year Performance Period determined as of [â—] and [â—], respectively, as follows:33% of the Revenue Units, EBITDA Units, and TSR Units shall be subject to accelerated earning based on the following grid:Performance Criteria for First Applicable Performance PeriodThresholdTargetMaximumFiscal [20XX] GAAP RevenueFiscal [20XX] Adjusted EBITDAFiscal [20XX] TSRÂ Â Â Â Â Up to a total of 66% of the Revenue Units, EBITDA

Units and TSR Units shall be subject to accelerated earning based on the following grid:Â Performance Criteria for Second Applicable Performance PeriodThresholdTargetMaximumFiscal [20XX]-[20XX] GAAP RevenueFiscal [20XX]-[20XX] Adjusted EBITDAFiscal [20XX]-[20XX] TSRParticipant shall earn 50% of the applicable percentage of eligible Target Performance Units for â€œThreshold Performance,â€ 100% of the applicable percentage of eligible Target Performance Units for â€œTarget Performance,â€ and 200% of the applicable percentage of eligible Target Performance Units for â€œMaximum Performance.â€2Participant shall earn 0% of the applicable percentage of eligible Target Performance Units for performance that is less than Threshold Performance. In the event of achievement of a Performance Measure between performance levels, the number of Earned Units will be determined based upon linear interpolation. In calculating the number of Earned Units for the Full Three-Year Performance Period or for the Second Applicable Performance Period, the number of Earned Units, and the shares deemed earned with respect to the prior Applicable Performance Period(s) will be subtracted.For purposes of this Appendix A, â€œAdjusted EBITDAâ€ Â shall be calculated as earnings before interest, income taxes, depreciation and amortization of intangibles, stock-based compensation, costs associated with exit or disposal activities under FASB ASC Topic 420, impairment loss on goodwill or long-lived intangibles under FASB ASC Topics 350 and 360, expenses relating to a potential or actual Change in Control, including expenses associated with an actual or potential proxy contest, expenses in connection with a potential or actual purchase business combination, including the write-off of purchased in-process research and development under FASB ASC Topic 805, or other related accounting literature, expenses associated with termination of employees under FASB ASC Topics 420, 712, or 715, or other related accounting literature, any adjustment to income before provision of income taxes as required by adoption of a new accounting standard, and any extraordinary item. Adjusted EBITDA shall be calculated in a manner consistent with the adjusted EBITDA non-GAAP operating metric used by management in assessing the Company's operating results.For Purposes of this Appendix A, â€œComparison Groupâ€ means the Company and each other company in the S&P 600 as of the Grant Date. Companies shall be removed from the Comparison Group if they cease to be publicly traded during the Applicable Performance Period (other than due to bankruptcy);For purposes of this Appendix A, â€œTSRâ€ means total shareholder return as applied to the Company or any company in the Comparison Group, meaning stock price appreciation from the beginning to the end of the Applicable Performance Period, plus dividends and distributions made or declared (assuming such dividends or distributions are deemed reinvested, as of the ex-dividend date, in the common stock of the Company or any company in the Comparison Group) during the Applicable Performance Period, expressed as a percentage return. For purposes of computing TSR, the stock price at the beginning and end of the Applicable Performance Period will be the average price of a share of common stock over the 20 trading days ending on the first or last day of the Applicable Performance Period, as applicable, adjusted for changes in capital structure; provided, however, that TSR will be negative one hundred percent (-100%) if a company: (i) filed for bankruptcy, reorganization, or liquidation under any chapter of the U.S. Bankruptcy Code; (ii) is the subject of an involuntary bankruptcy proceeding that is not dismissed within 30 days; (iii) is the subject of a stockholder approved plan of liquidation or dissolution; or (iv) ceases to conduct substantial business operations.3The number of Performance Units earned based on TSR shall be determined by the Committee as follows:1. For the Company and for each other company in the Comparison Group, the Committee shall determine the TSR for the Applicable Performance Period;2. The Committee shall rank the TSR values by ordering the Comparison Group members (plus the Company if the Company is not one of the Comparison Group members at the time) from highest to lowest based on TSR for the Applicable Performance Period and counting down from the company with the highest TSR (ranked first) to the Companyâ€™s position on the list. If two companies are ranked equally, the ranking of the next company shall account for the tie, so that if one company is ranked first, and two companies are tied for second, the next company is ranked fourth. In determining the Companyâ€™s TSR percentile rank for the Applicable Performance Period, in the event that the Companyâ€™s TSR for the Applicable Performance Period is equal to the TSR(s) of one or more other Comparison Group members for the same period, the Companyâ€™s TSR percentile ranking will be determined by ranking the Companyâ€™s TSR for that period as being greater than such other Comparison Group members. After this ranking, the TSR percentile rank will be calculated using the following formula, rounded to the nearest whole percentile by application of regular rounding:TSR Percentile Rank = [(N-R)/(N-1)] X 100Â Where â€œNâ€ represents the number of Comparison Group members for the relevant Applicable Performance Period (plus the Company if the Company is not one of the Comparison Group members for that Applicable Performance Period).Â Where â€œRâ€ represents the Companyâ€™s ranking among the Comparison Group members (plus the Company if the Company is not one of the Comparison Group members for the Applicable Performance Period).Â For example, if the Company ranks seventh and there are sixteen companies in the Comparison Group (including the Company), the Companyâ€™s percentile rank will be 60%, which is equal to [(16-7)/(16-1)] X 100.Â 3. The Committee shall plot the percentile rank for the Company determined in the second step above into the appropriate percentage rank listed in the table above and determine the number of shares earned, if any, as a percent of target.Notwithstanding the foregoing, if the Companyâ€™s absolute TSR is negative over any Applicable Performance Period, payout for the TSR portion of the award shall not exceed 100% of the applicable percentage of eligible Target Performance Units for such Applicable Performance Period.4In connection with the death or Disability of the Participant or Change in Control of the Company during the Full Three-Year Performance Period, the Committee shall (if required by the Performance Unit Agreement) calculate a â€œProjected Performance Levelâ€ as the level of performance that would have been achieved over the Full Three-Year Performance Period if the rate of performance of each performance criteria from the beginning of the Full Three-Year Performance Period through the end of the fiscal quarter ending immediately prior to the date on which the Participantâ€™s death or Disability or the Change in Control occurred had been sustained through the remaining fiscal quarters of the Full Three-Year Performance Period. If such death or Disability of the Participant or Change in Control occurs after the Full Three-Year Performance Period but prior to the Final Certification Date, the Projected Performance Level shall be the actual performance level achieved for the Full Three-Year Performance Period.Determinations of the Committee regarding the level of achievement of the GAAP Revenue measures, the Adjusted EBITDA measures, and the TSR measures (including in connection with determining a Projected Performance Level), and the resulting Performance Units earned, and related matters, will be final and binding on the Participant.5 EX-31.1 5 exhibit311fy25q1.htm EX-31.1 DocumentExhibit 31.1CERTIFICATION PURSUANT TOSECTION 302 OF THE SARBANES-OXLEY ACT OF 2002I, Kenneth H. Traub, certify that:1.I have reviewed this quarterly report on Form 10-Q of Comtech Telecommunications Corp.;2.Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;3.Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;4.The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:a.designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;b.designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;c.evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; andd.disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and5.The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):a.all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; andb.any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.Date: JanuaryÂ 13, 2025 /s/ Kenneth H. TraubKenneth H. Traub, Chairman of the BoardPresident and Chief Executive Officer EX-31.2 6 exhibit312fy25q1.htm EX-31.2 DocumentExhibit 31.2CERTIFICATION PURSUANT TOSECTION 302 OF THE SARBANES-OXLEY ACT OF 2002I, Michael A. Bondi, certify that:1.I have reviewed this quarterly report on Form 10-Q of Comtech Telecommunications Corp.;2.Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;3.Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;4.The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:a.designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;b.designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;c.evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; andd.disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and5.The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):a.all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; andb.any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.Date: JanuaryÂ 13, 2025/s/ Michael A. BondiMichael A. BondiChief Financial Officer EX-32.1 7 exhibit321fy25q1.htm EX-32.1 DocumentExhibit 32.1CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TOSECTION 906 OF THE SARBANES-OXLEY ACT OF 2002In connection with the Quarterly Report of Comtech Telecommunications Corp. (the â€œCompanyâ€) on Form 10-Q for the period ended OctoberÂ 31, 2024 as filed with the Securities and Exchange Commission on the date hereof (the â€œReportâ€), I, Kenneth H. Traub, Executive Chairman of the Company, certify, pursuant to 18 U.S.C. Â§ 1350, as adopted pursuant to Â§ 906 of the Sarbanes-Oxley Act of 2002, that to my knowledge:1.The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and2.The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.Date: JanuaryÂ 13, 2025 Â /s/ Kenneth H. TraubKenneth H. Traub, Chairman of the BoardPresident and Chief Executive Officer EX-32.2 8 exhibit322fy25q1.htm EX-32.2 DocumentExhibit 32.2CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TOSECTION 906 OF THE SARBANES-OXLEY ACT OF 2002In connection with the Quarterly Report of Comtech Telecommunications Corp. (the â€œCompanyâ€) on Form 10-Q for the period ended OctoberÂ 31, 2024 as filed with the Securities and Exchange Commission on the date hereof (the â€œReportâ€), I, Michael A. Bondi, Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. Â§ 1350, as adopted pursuant to Â§ 906 of the Sarbanes-Oxley Act of 2002, that to my knowledge:1.The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and2.The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.Date: JanuaryÂ 13, 2025Â /s/ Michael A. BondiMichael A. BondiChief Financial Officer EX-101.SCH 9 cmtl-20241031.xsd XBRL TAXONOMY EXTENSION SCHEMA DOCUMENT 0000001 - Document - Cover link:presentationLink link:calculationLink link:definitionLink 9952151 - Statement - Condensed Consolidated Balance Sheets link:presentationLink link:calculationLink link:definitionLink 9952152 - Statement - Condensed Consolidated Balance Sheets (Parenthetical) link:presentationLink link:calculationLink link:definitionLink 9952153 - Statement - Condensed Consolidated Statements of Operations link:presentationLink link:calculationLink link:definitionLink 9952154 - Statement - Condensed Consolidated Statements of Convertible Preferred Stock and Stockholders' Equity link:presentationLink link:calculationLink link:definitionLink 9952155 - Statement - Condensed Consolidated Statements of Cash Flows link:presentationLink link:calculationLink link:definitionLink 9952156 - Disclosure - General link:presentationLink link:calculationLink link:definitionLink 9952157 - Disclosure - Disposition link:presentationLink link:calculationLink link:definitionLink 9952158 - Disclosure - Adoption of Accounting Standards and Updates link:presentationLink link:calculationLink link:definitionLink 9952159 - Disclosure - Revenue Recognition link:presentationLink link:calculationLink link:definitionLink 9952160 - Disclosure - Fair Value Measurements and Financial Instruments link:presentationLink link:calculationLink link:definitionLink 9952161 - Disclosure - Earnings Per Share link:presentationLink link:calculationLink link:definitionLink 9952162 - Disclosure - Accounts Receivable link:presentationLink link:calculationLink link:definitionLink 9952163 - Disclosure - Inventories link:presentationLink link:calculationLink link:definitionLink 9952164 - Disclosure - Accrued Expenses and Other Current Liabilities link:presentationLink link:calculationLink link:definitionLink 9952165 - Disclosure - Credit Facility link:presentationLink link:calculationLink link:definitionLink 9952166 - Disclosure - Subordinated Credit Facility link:presentationLink link:calculationLink link:definitionLink 9952167 - Disclosure - Leases link:presentationLink link:calculationLink link:definitionLink 9952168 - Disclosure - Income Taxes link:presentationLink link:calculationLink link:definitionLink 9952169 - Disclosure - Stock-Based Compensation link:presentationLink link:calculationLink link:definitionLink 9952170 - Disclosure - Segment Information link:presentationLink link:calculationLink link:definitionLink 9952171 - Disclosure - Goodwill link:presentationLink link:calculationLink link:definitionLink 9952172 - Disclosure - Intangible Assets link:presentationLink link:calculationLink link:definitionLink 9952173 - Disclosure - Convertible Preferred Stock link:presentationLink link:calculationLink link:definitionLink 9952174 - Disclosure - Stockholders' Equity link:presentationLink link:calculationLink link:definitionLink 9952175 - Disclosure - Legal Proceedings and Other Matters link:presentationLink link:calculationLink link:definitionLink 9952176 - Disclosure - Cost Reduction link:presentationLink link:calculationLink link:definitionLink 9955511 - Disclosure - General (Policy) link:presentationLink link:calculationLink link:definitionLink 9955512 - Disclosure - Revenue Recognition (Tables) link:presentationLink link:calculationLink link:definitionLink 9955513 - Disclosure - Earnings Per Share (Tables) link:presentationLink link:calculationLink link:definitionLink 9955514 - Disclosure - Accounts Receivable (Tables) link:presentationLink link:calculationLink link:definitionLink 9955515 - Disclosure - Inventories (Tables) link:presentationLink link:calculationLink link:definitionLink 9955516 - Disclosure - Accrued Expenses and Other Current Liabilities (Tables) link:presentationLink link:calculationLink link:definitionLink 9955517 - Disclosure - Credit Facility (Tables) link:presentationLink link:calculationLink link:definitionLink 9955518 - Disclosure - Subordinated Credit Facility (Tables) link:presentationLink link:calculationLink link:definitionLink 9955519 - Disclosure - Leases (Tables) link:presentationLink link:calculationLink link:definitionLink 9955520 - Disclosure - Stock-Based Compensation (Tables) link:presentationLink link:calculationLink link:definitionLink 9955521 - Disclosure - Segment Information (Tables) link:presentationLink link:calculationLink link:definitionLink 9955522 - Disclosure - Goodwill (Tables) link:presentationLink link:calculationLink link:definitionLink 9955523 - Disclosure - Intangible Assets (Tables) link:presentationLink link:calculationLink link:definitionLink 9955524 - Disclosure - Convertible Preferred Stock (Tables) link:presentationLink link:calculationLink link:definitionLink 9955525 - Disclosure - General (Details) link:presentationLink link:calculationLink link:definitionLink 9955526 - Disclosure - Disposition - Narrative (Details) link:presentationLink link:calculationLink link:definitionLink 9955527 - Disclosure - Revenue Recognition (Sales by Geography and Customer Type) (Details) link:presentationLink link:calculationLink link:definitionLink 9955528 - Disclosure - Revenue Recognition (Disaggregation of Revenue) (Details) link:presentationLink link:calculationLink link:definitionLink 9955529 - Disclosure - Revenue Recognition (Narrative) (Details) link:presentationLink link:calculationLink link:definitionLink 9955529 - Disclosure - Revenue Recognition (Narrative) (Details) link:presentationLink link:calculationLink link:definitionLink 9955530 - Disclosure - Revenue Recognition (Remaining Performance Obligations) (Details) link:presentationLink link:calculationLink link:definitionLink 9955530 - Disclosure - Revenue Recognition (Remaining Performance Obligations) (Details) link:presentationLink link:calculationLink link:definitionLink 9955531 - Disclosure - Fair Value Measurements and Financial

Instruments (Details) link:presentationLink link:calculationLink link:definitionLink 9955532 - Disclosure - Earnings Per Share (Details) link:presentationLink link:calculationLink link:definitionLink 9955533 - Disclosure - Accounts Receivable (Details) link:presentationLink link:calculationLink link:definitionLink 9955533 - Disclosure - Accounts Receivable (Details) link:presentationLink link:calculationLink link:definitionLink 9955534 - Disclosure - Inventories (Details) link:presentationLink link:calculationLink link:definitionLink 9955535 - Disclosure - Accrued Expenses and Other Current Liabilities (Components) (Details) link:presentationLink link:calculationLink link:definitionLink 9955536 - Disclosure - Accrued Expenses and Other Current Liabilities (Narrative) (Details) link:presentationLink link:calculationLink link:definitionLink 9955537 - Disclosure - Accrued Expenses and Other Current Liabilities (Product Warranty Rollforward) (Details) link:presentationLink link:calculationLink link:definitionLink 9955538 - Disclosure - Credit Facility (Details) link:presentationLink link:calculationLink link:definitionLink 9955539 - Disclosure - Credit Facility (Schedule) (Details) link:presentationLink link:calculationLink link:definitionLink 9955539 - Disclosure - Credit Facility (Schedule) (Details) link:presentationLink link:calculationLink link:definitionLink 9955540 - Disclosure - Subordinated Credit Facility (Details) link:presentationLink link:calculationLink link:definitionLink 9955541 - Disclosure - Subordinated Credit Facility - Schedule of Line of Credit Facilities (Details) link:presentationLink link:calculationLink link:definitionLink 9955541 - Disclosure - Subordinated Credit Facility - Schedule of Line of Credit Facilities (Details) link:presentationLink link:calculationLink link:definitionLink 9955542 - Disclosure - Leases (Lease Cost and Additional Information) (Details) link:presentationLink link:calculationLink link:definitionLink 9955543 - Disclosure - Leases (Lease Liabilities) (Details) link:presentationLink link:calculationLink link:definitionLink 9955543 - Disclosure - Leases (Lease Liabilities) (Details) link:presentationLink link:calculationLink link:definitionLink 9955544 - Disclosure - Leases (Narrative) (Details) link:presentationLink link:calculationLink link:definitionLink 9955545 - Disclosure - Income Taxes (Details) link:presentationLink link:calculationLink link:definitionLink 9955546 - Disclosure - Stock-Based Compensation (Overview) (Details) link:presentationLink link:calculationLink link:definitionLink 9955547 - Disclosure - Stock-Based Compensation (Expenses) (Details) link:presentationLink link:calculationLink link:definitionLink 9955548 - Disclosure - Stock-Based Compensation (Stock Options) (Details) link:presentationLink link:calculationLink link:definitionLink 9955549 - Disclosure - Stock-Based Compensation (Performance Shares, RSUs, Restricted Stock and Share Unit Awards) (Details) link:presentationLink link:calculationLink link:definitionLink 9955550 - Disclosure - Segment Information (Details) link:presentationLink link:calculationLink link:definitionLink 9955551 - Disclosure - Goodwill (Details) link:presentationLink link:calculationLink link:definitionLink 9955552 - Disclosure - Intangible Assets (Intangible Assets with Finite Lives) (Details) link:presentationLink link:calculationLink link:definitionLink 9955553 - Disclosure - Intangible Assets (Estimated Amortization Expense) (Details) link:presentationLink link:calculationLink link:definitionLink 9955554 - Disclosure - Intangible Assets (Details) link:presentationLink link:calculationLink link:definitionLink 9955555 - Disclosure - Convertible Preferred Stock (Details) link:presentationLink link:calculationLink link:definitionLink 9955556 - Disclosure - Convertible Preferred Stock - Temporary Equity (Details) link:presentationLink link:calculationLink link:definitionLink 9955557 - Disclosure - Convertible Preferred Stock - Schedule of Conversions of Stock (Details) link:presentationLink link:calculationLink link:definitionLink 9955558 - Disclosure - Stockholders' Equity (Details) link:presentationLink link:calculationLink link:definitionLink 9955559 - Disclosure - Legal Proceedings and Other Matters (Details) link:presentationLink link:calculationLink link:definitionLink 9955560 - Disclosure - Cost Reduction (Details) link:presentationLink link:calculationLink link:definitionLink EX-101.CAL 10 cmtl-20241031_cal.xml XBRL TAXONOMY EXTENSION CALCULATION LINKBASE DOCUMENT EX-101.DEF 11 cmtl-20241031_def.xml XBRL TAXONOMY EXTENSION DEFINITION LINKBASE DOCUMENT EX-101.LAB 12 cmtl-20241031_lab.xml XBRL TAXONOMY EXTENSION LABEL LINKBASE DOCUMENT Aggregate Intrinsic Value Aggregate Intrinsic Value [Abstract] Aggregate Intrinsic Value [Abstract] Operating Lessee, Operating Lease, Liability, to be Paid, Fiscal Year Maturity [Abstract] Vested And Expected To Vest, Ending Balance Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested and Expected to Vest, Outstanding, Weighted Average Remaining Contractual Term Adjustments to reconcile net loss to net cash used in operating activities: Adjustments to Reconcile Net Income (Loss) to Cash Provided by (Used in) Operating Activities [Abstract] Repayment of term loan Repayments of Long-Term Debt Cover [Abstract] Summary of the Plan's activity relating to stock options Share-Based Payment Arrangement, Option and Stock Appreciation Rights, Activity [Table Text Block] Net decrease in cash and cash equivalents Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Period Increase (Decrease), Including Exchange Rate Effect Future cash flows relating to operating lease liabilities Lessee, Operating Lease, Liability, to be Paid, Maturity [Table Text Block] Trading Symbol Trading Symbol 2000 Stock Incentive Plan 2000 Stock Incentive Plan [Abstract] 2000 Stock Incentive Plan [Abstract] Thereafter Lessee, Operating Lease, Liability, To Be Paid, After Year Four Lessee, Operating Lease, Liability, To Be Paid, After Year Four Non-NEOs Non-NEOs [Member] Estimated Income tax benefit Share-Based Payment Arrangement, Expense, Tax Benefit Disposition of business, maximum fair value Disposition of Business, Maximum Fair Value Disposition of Business, Maximum Fair Value Convertible preferred stock, embedded derivatives, non-cash expense Convertible Preferred Stock, Embedded Derivatives, Non-Cash Expense Convertible Preferred Stock, Embedded Derivatives, Non-Cash Expense Adjusted EBITDA Adjusted Earnings (Losses) Before Interest, Taxes, Depreciation, And Amortization Our Adjusted EBITDA metric for the Satellite and Space Communications and Terrestrial and Wireless Networks segments do not consider any allocation of indirect expense, or any of the following: income taxes, interest, change in fair value of the convertible preferred stock purchase option liability, write-off of deferred financing costs, amortization of stock-based compensation, amortization of intangibles, depreciation expense, amortization of cost to fulfill assets, acquisition plan expenses, restructuring costs, COVID-19 related costs, strategic emerging technology costs (for next-generation satellite technology), facility exit costs, CEO transition costs, proxy solicitation costs, strategic alternatives expenses and other. Less allowance for doubtful accounts Accounts Receivable, Allowance for Credit Loss, Current Billed Receivables Billed Revenues [Member] Adjustment to reflect redemption value of convertible preferred stock Temporary Equity, Accretion to Redemption Value Disposal Group Name [Domain] Disposal Group Name [Domain] Preferred stock, convertible, conversion price (in dollars per share) Preferred Stock, Convertible, Conversion Price Line of Credit Facility [Table] Line of Credit Facility [Table] Adjustment to increase carrying value of Series Convertible Preferred Stock to its redemption value Increase in Carrying Amount of Redeemable Preferred Stock Modular Transportable Transmission Systems Modular Transportable Transmission Systems [Member] Modular Transportable Transmission Systems Accounts receivable Increase (Decrease) in Accounts Receivable Earnings Per Share Earnings Per Share, Policy [Policy Text Block] General Organization, Consolidation and Presentation of Financial Statements Disclosure [Text Block] Non-Rule 10b5-1 Arrangement Adopted Non-Rule 10b5-1 Arrangement Adopted [Flag] Issuance of restricted stock (in shares) Stock Issued During Period, Shares, Restricted Stock Award, Net of Forfeitures Fair Value Measurements and Financial Instruments Fair Value Disclosures [Text Block] Award Timing Disclosures [Line Items] Interest payable Increase (Decrease) in Interest Payable, Net Accrued contract costs Accrued Contract Costs Accrued Contract Costs Revenue from Contract with Customer [Abstract] Plan Name [Domain] Plan Name [Domain] Total United States UNITED STATES Other assets, net Other Assets, Noncurrent Leases [Abstract] Leases [Abstract] Convertible preferred stock, par value (in shares) Temporary Equity, Shares Issued Gross Carrying Amount Finite-Lived Intangible Assets, Gross Antidilutive Securities, Name [Domain] Antidilutive Securities, Name [Domain] RSUs and restricted stock RSUs And Restricted Stock [Member] RSUs And Restricted Stock Operating Segments Operating Segments [Member] Receivable Type [Axis] Receivable Type [Axis] Net cash used in operating activities Net cash used in operating activities Net Cash Provided by (Used in) Operating Activities Cash flows from operating activities: Net Cash Provided by (Used in) Operating Activities [Abstract] Term Loan Secured Credit Facility Secured Debt [Member] Discrete tax expense (benefit) Income Tax Expense (Benefit), Discrete Income Tax Expense (Benefit), Discrete Stock-based Compensation Expenses Share-Based Payment Arrangement, Expensed and Capitalized, Amount [Line Items] Award Timing Method Award Timing Method [Text Block] Trading Arrangements, by Individual Trading Arrangements, by Individual [Table] Acquired Finite-Lived Intangible Assets [Line Items] Acquired Finite-Lived Intangible Assets [Line Items] Share Repurchase Program [Table] Share Repurchase Program [Table] Entity Common Stock, Shares Outstanding Entity Common Stock, Shares Outstanding Percentage of a stockholder's voting power that limits the contractual term of an incentive stock-based award Percentage Of Stockholder Voting Power That Limits Contractual Term Of Stock Based Awards Percentage of a stockholder's voting power that limits the contractual term of an incentive stock-based award. Extinguishment of convertible preferred stock (in shares) Temporary Equity, Shares, Extinguished Temporary Equity, Shares, Extinguished Insider Trading Policies and Procedures [Line Items] Line of credit facility, borrowing capacity base, unbilled accounts receivable percentage Line Of Credit Facility, Borrowing Capacity Base, Unbilled Accounts Receivable Percentage Line Of Credit Facility, Borrowing Capacity Base, Unbilled Accounts Receivable Percentage Proceeds from divestiture Proceeds from Divestiture of Businesses Beginning Balance Ending Balance Temporary Equity, Carrying Amount, Including Portion Attributable to Noncontrolling Interests Adjustment to Compensation, Amount Adjustment to Compensation Amount Income tax (expense) benefit from settlement of stock-based awards Income Tax Benefit (Expense) From Settlement of Stock-Based Awards The amount represents income tax benefit or expense resulting from the settlement of stock-based awards during the period. Payables and Accruals [Abstract] Compensation Amount Outstanding Recovery Compensation Amount Disposal Group Classification [Axis] Disposal Group Classification [Axis] Aggregate Change in Present Value of Accumulated Benefit for All Pension Plans Reported in Summary Compensation Table Aggregate Change in Present Value of Accumulated Benefit for All Pension Plans Reported in Summary Compensation Table [Member] 2001 Employee Stock Purchase Plan 2001 Employee Stock Purchase Plan [Member] 2001 Employee Stock Purchase Plan [Member] Entity Small Business Entity Small Business Accrued Expenses and Other Current Liabilities Accounts Payable and Accrued Liabilities Disclosure [Text Block] Company Selected Measure Amount Company Selected Measure Amount Tabular List, Table Tabular List [Table Text Block] Dividend rate Temporary Equity, Dividend Rate, Percent Temporary Equity, Dividend Rate, Percent Term loan amendment fee paid-in-kind Term Loan Fee, Paid-In-Kind Term Loan Fee, Paid-In-Kind Cash paid during the period for: Cash Paid (Received) During the Period [Abstract] Cash Paid (Received) During the Period Share-based Compensation Arrangement by Share-based Payment Award [Line Items] Share-Based Compensation Arrangement by Share-Based Payment Award [Line Items] Accrued expenses and other current liabilities Accrued expenses and other current liabilities Accrued Liabilities, Current Antidilutive equity-classified stock-based awards not included in calculation of diluted earnings per share (in shares) Antidilutive Securities Excluded from Computation of Earnings Per Share, Amount Credit Facility [Domain] Credit Facility [Domain] Accrued shelf registration costs Debt Issuance Shelf Costs Incurred During Noncash or Partial Noncash Transaction Debt Issuance Shelf Costs Incurred During Noncash or Partial Noncash Transaction Accounts Receivable [Table] Accounts and Financing Receivables [Table] Goodwill Goodwill Remittance of employeesâ€™ statutory tax withholding for stock awards Payment, Tax Withholding, Share-Based Payment Arrangement Maximum amount authorized by the board of directors for the repurchase of shares of the company's common stock Share Repurchase Program, Authorized, Amount Inventories Inventory Disclosure [Text Block] Stock-based Awards Stock-Based Awards [Member] Stock-Based awards [Member] Charges incurred Standard and Extended Product Warranty Accrual, Decrease for Payments Vested and Expected to Vest, Ending Balance (in shares) Share-based Compensation Arrangement by Share-based Payment Award, Non-option Equity Instruments, Vested and Expected to Vest, Number As of the balance sheet date, the number of shares into which fully vested and expected to vest non-option equity instruments outstanding can be converted under the plan. Forfeitures related to total unrecognized stock based compensation authorization pending Forfeitures Related To Total Unrecognized Stock Based Compensation Authorization Pending Forfeitures Related To Total Unrecognized Stock Based Compensation Authorization Pending Stock options Share-Based Payment Arrangement, Option [Member] Depreciation and amortization of property, plant and equipment Depreciation Depreciation Initial estimated fair value and carrying value of combined embedded derivatives Temporary Equity, Embedded Derivative Temporary Equity, Embedded Derivative Canceled/Forfeited (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Non-Option Equity Instruments, Forfeitures Fiscal 2026 Lessee, Operating Lease, Liability, to be Paid, Year One Capitalized Contract Cost [Domain] Capitalized Contract Cost [Domain] Award Type [Axis] Award Type [Axis] Numerator: Earnings Per Share, Basic [Abstract] Total inventories Inventory, Gross Line of credit facility, noncash expense Line of Credit Facility, Noncash Expense Line of Credit Facility, Noncash Expense Write-off of deferred financing costs Deferred Debt Issuance Cost, Writeoff Property, plant and equipment, net Property, Plant and Equipment, Net Total liabilities Carrying value at period end Liabilities Exercisable, Ending Balance (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercisable, Weighted Average Exercise Price Common stock, par value (in dollars per share) Common Stock, Par or Stated Value Per Share Legal Entity Type of Counterparty [Domain] Legal Entity Type of Counterparty [Domain] Weighted Average Amortization Period Acquired Finite-Lived Intangible Assets, Weighted Average Useful Life Schedule of Share-based Compensation Arrangements by Share-based Payment Award [Table] Schedule of Share-Based Compensation Arrangements by Share-Based Payment Award [Table] Revolving Loan Facility Revolving Credit Facility [Member] Expiration Date Trading Arrangement Expiration Date Cash flows from investing activities: Net Cash Provided by (Used in) Investing Activities [Abstract] Proceeds from issuance of convertible preferred stock Proceeds from Issuance of Convertible Preferred Stock Line of credit facility, financing fees Line of Credit Facility, Financing Fees Line of Credit Facility, Financing Fees Operating lease liabilities, current Operating Lease, Liability, Current Total Shareholder Return Amount Total Shareholder Return Amount Deferred financing costs, net Debt Issuance Costs, Noncurrent, Net Equity Awards Adjustments, Footnote Equity Awards Adjustments, Footnote [Text Block] Named Executive Officers, Footnote Named Executive Officers, Footnote [Text Block] Weighted Average Exercise Price (Per Share) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Exercise Price [Abstract] Research and development expenses Research and Development Expense [Member] Weighted average number of common and common equivalent shares outstanding - diluted (in shares) Denominator for diluted calculation (in shares) Weighted Average Number of Shares Outstanding, Diluted Extinguishment of convertible preferred stock Stock Issued During Period Value Issued For Extinguishment Of Convertible Preferred Stock Stock Issued During Period Value Issued For Extinguishment Of Convertible Preferred Stock Contract with Customer, Basis of Pricing [Axis] Contract with Customer, Basis of Pricing [Axis] MNPI Disclosure Timed for Compensation Value MNPI Disclosure Timed for Compensation Value [Flag] Total stockholdersâ€™ equity Equity, Attributable to Parent Treasury stock, at cost (15,033,317 shares at October Â 31, 2024 and July Â 31, 2024) Treasury Stock, Value Schedule of goodwill by segment Schedule of Goodwill [Table Text Block] Concentration Risk Type [Domain] Concentration Risk Type [Domain] Selling, general and administrative Selling, General and Administrative Expense Inventory, Work in Process, Write-down Inventory, Work in Process, Write-down Inventory, Work in Process, Write-down Proxy solicitation costs Proxy Solicitation Costs Proxy Solicitation Costs Cost of sales Cost of Sales [Member] Goodwill [Abstract] Goodwill [Abstract] Goodwill [Abstract] Aggregate maximum number of shares of common stock which may be issued under stock option plan (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Number of Shares Authorized Sale of Stock [Domain] Sale of Stock [Domain] Document Fiscal Period Focus Document Fiscal Period Focus All Executive Categories All Executive Categories [Member] Statement of Financial Position Location, Balance [Domain] Statement of Financial Position Location, Balance [Domain] 2027 Finite-Lived Intangible Asset, Expected Amortization, Year Two PST Divestiture Standard and Extended Product Warranty Accrual, Increase (Decrease) for Reclassification of Accrued Warranty to Liabilities Standard and Extended Product Warranty Accrual, Increase (Decrease) for Reclassification of Accrued Warranty to Liabilities Changed Peer Group, Footnote Changed Peer Group, Footnote [Text Block] Outstanding, Ending Balance Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Remaining Contractual Term Assets Assets [Abstract] Aggregate number of stock based awards expired and canceled (in shares) Aggregate number of expired and canceled stock based awards under stock option plan The aggregate number of expired and canceled stock-based awards under stock option plan. Number of stock-based awards outstanding at period end (in shares) Outstanding, Beginning Balance (in shares) Outstanding, Ending Balance (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Non-Option Equity Instruments, Outstanding, Number Document Type Document Type Segment Information Schedule of Segment Reporting Information, by Segment [Table Text Block] Exercisable, Ending Balance Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercisable, Weighted Average Remaining Contractual Term Period Of Stock-Based Awards Granted [Axis] Period Of Stock-Based Awards Granted [Axis] Period of stock-based awards granted [Axis] Less: net increase in cash classified within assets of disposal group held for sale Net Cash Provided by (Used in) Discontinued Operations Line of credit facility, borrowing capacity base, billed and unbilled receivables calculations, amount Line Of Credit Facility, Borrowing Capacity Base, Billed and Unbilled Receivables Calculations, Amount Line Of Credit Facility, Borrowing Capacity Base, Billed and Unbilled Receivables Calculations, Amount Estimated amortization expense Schedule of Finite-Lived Intangible Assets, Future Amortization Expense [Table Text Block] Inventory, Current [Table] Inventory, Current [Table] Maximum Maximum [Member] Additional Disclosures Share-Based Compensation Arrangement by Share-Based Payment Award, Additional General Disclosures [Abstract] Equity Valuation Assumption Difference, Footnote Equity Valuation Assumption Difference, Footnote [Text Block] Goodwill, impaired, accumulated impairment loss Goodwill, Impaired, Accumulated Impairment Loss Intangibles with finite lives, net Net Carrying Amount Finite-Lived Intangible Assets, Net Antidilutive Securities [Axis] Antidilutive Securities [Axis] Accounts payable Accounts Payable, Current Shares issued, price per shares (usd per share) Shares Issued, Price Per Share Interest expense related to credit facility Credit Facility Interest Expense For Period Interest expense related to the credit facility for the period, including

undrawn line fees and amortization of deferred financing costs. Adjustment to reflect redemption value of convertible preferred stock (including accrued dividends) Adjustment to reflect redemption value of convertible preferred stock (including accrued dividends) Preferred Stock, Accretion of Redemption Discount Line of Credit Facility, Rate Per Year [Domain] Line of Credit Facility, Rate Per Year [Domain] Line of Credit Facility, Rate Per Year [Domain] Series A-1 Convertible Preferred Stock Series A-1 Convertible Preferred Stock [Member] Series A-1 Convertible Preferred Stock Total lease expense Lease, Cost Discount offered to employees participating in the ESPP as a percentage of market price Share-Based Compensation Arrangement by Share-Based Payment Award, Discount from Market Price, Purchase Date Range [Axis] Statistical Measurement [Axis] Non-Rule 10b5-1 Arrangement Terminated Non-Rule 10b5-1 Arrangement Terminated [Flag] Loss before provision for (benefit from) income taxes Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest Non-PEO NEO Average Total Compensation Amount Non-PEO NEO Average Total Compensation Amount Name Outstanding Recovery, Individual Name Disaggregation of Revenue [Line Items] Disaggregation of Revenue [Line Items] Goodwill, impairment loss Goodwill, Impairment Loss Variable lease expense Variable Lease, Cost Convertible preferred stock, shares authorized (in shares) Series A convertible preferred stock, shares authorized (in shares) Temporary Equity, Shares Authorized Title and Position [Axis] Title and Position [Axis] Award Timing Predetermined Award Timing Predetermined [Flag] Subsequent Event Type [Domain] Subsequent Event Type [Domain] Cash dividends paid on common stock Payments of Ordinary Dividends, Common Stock Preferred stock redemption rate Temporary Equity, Preferred Stock Redemption, Percent Temporary Equity, Preferred Stock Redemption, Percent Customer relationships Customer Relationships [Member] Diluted (in dollars per share) Earnings Per Share, Diluted Issuance of convertible preferred stock (at fair value), excluding embedded derivatives reported in Other liabilities Convertible preferred stock, aggregate purchase price Temporary Equity, Stock Issued During Period, Value, New Issues Contract liabilities Increase (Decrease) in Contract with Customer, Liability Restatement does not require Recovery Restatement Does Not Require Recovery [Text Block] Line of credit facility, interest rate Line of Credit Facility, Interest Rate Line of Credit Facility, Interest Rate Total number of common shares reserved for issuance under employee stock purchase plan (in shares) Total Number Of Common Shares Reserved For Issuance Under Employee Stock Purchase Plan Number of shares of common stock that were reserved for issuance under the Employee Stock Purchase Plan. Restructuring and related cost, number of positions eliminated, period percent Restructuring and Related Cost, Number of Positions Eliminated, Period Percent Fair Value Adjustment of Warrants Fair Value Adjustment of Warrants Term Loan Facility Term Loan Facility [Member] Term Loan Facility [Member] Customer [Axis] Customer [Axis] Statement of Financial Position [Abstract] Statement of Financial Position [Abstract] Accrued warranty obligations Balance at beginning of period Balance at end of period Product Warranty Accrual, Current Convertible preferred stock, par value $0.10 per share; authorized and issued 175,264 shares at OctoberÂ 31, 2024 (redemption value of $187,814,000 which includes accrued dividends of $655,000) and authorized and issued 171,827 shares at JulyÂ 31, 2024 (redemption value of $180,076,000, which includes accrued dividends of $1,341,000) Current redemption value Temporary Equity, Par Value Line of credit facility, derivative liability Line of Credit Facility, Derivative Liability Line of Credit Facility, Derivative Liability Provision for (benefit from) income taxes Provision for (benefit from) income taxes Income Tax Expense (Benefit) Other expenses (income): Nonoperating Income (Expense) [Abstract] Dividend Equivalents [Abstract] Dividend Equivalents [Abstract] Dividend Equivalents [Abstract] Term Loan A Term Loan A [Member] Term Loan A Weighted average number of years net compensation cost is expected to be recognized over Share-Based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Period for Recognition Accrual of dividend equivalents, net of reversal Reversal of dividend equivalents Dividend, Share-Based Payment Arrangement, Cash Other liabilities, non-current Increase (Decrease) in Other Noncurrent Liabilities Satellite And Space Segment Communications Satellite And Space Segment Communications [Member] Satellite And Space Segment Communications Provision for excess and obsolete inventory Inventory Write-down Net cash used in investing activities Net Cash Provided by (Used in) Investing Activities Interest expense Interest expense Interest Expense, Operating and Nonoperating Number of additional shares reserved for issuance (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Number of Additional Shares Authorized Line of credit facility, borrowing capacity base, billed accounts receivable percentage Line Of Credit Facility, Borrowing Capacity Base, Billed Accounts Receivable Percentage Line Of Credit Facility, Borrowing Capacity Base, Billed Accounts Receivable Percentage All Adjustments to Compensation All Adjustments to Compensation [Member] Accrued wages and benefits Employee-related Liabilities, Current Prepaid expenses and other current assets Increase (Decrease) in Prepaid Expense and Other Assets Additional paid-in capital Additional Paid in Capital Restructuring charges Restructuring Charges Commitments and Contingencies Disclosure [Abstract] Commitments and Contingencies Disclosure [Abstract] Outstanding, Beginning Balance (in dollars per share) Outstanding, Ending Balance (in dollars per share) Share Based Compensation Arrangement By Share Based Payment Award Equity Instruments Other Than Options Outstanding Weighted Average Grant Date Fair Value The weighted average fair value of equity-classified stock-based awards, excluding stock options, outstanding as of the balance sheet date. Disposal Group, Disposed of by Sale, Not Discontinued Operations Disposal Group, Disposed of by Sale, Not Discontinued Operations [Member] Issuance of restricted stock, net of forfeiture Stock Issued During Period, Value, Restricted Stock Award, Net of Forfeitures Remaining performance obligations, period Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Period Long-Term Debt, Type [Domain] Long-Term Debt, Type [Domain] Entity Address, State or Province Entity Address, State or Province Erroneous Compensation Analysis Erroneous Compensation Analysis [Text Block] Inventory directly related to long-term contracts Inventory directly related to long-term contracts Net carrying amount of Inventory directly related to long-term contracts. Divestiture preliminary purchase price Disposal Group, Including Discontinued Operation, Consideration Total number of shares of common stock issued to employees under employee stock purchase plan and through the end of the reporting period (in shares) Total Shares Of Common Stock Issued To Employees Under Employee Stock Purchase Plan Total number of shares of common stock issued to employees under employee stock purchase plan and through the end of the reporting period Statement [Line Items] Accounts, Notes, Loans and Financing Receivable [Line Items] Vesting [Domain] Vesting [Domain] Liabilities, Convertible Preferred Stock and Stockholdersâ€™ Equity Liabilities and Equity [Abstract] Restatement Determination Date Restatement Determination Date Vested and Expected to Vest, Ending Balance (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested and Expected to Vest, Outstanding, Number Debt instrument, periodic payment Debt Instrument, Periodic Payment Pay vs Performance Disclosure Pay vs Performance Disclosure [Table] Debt instrument, amendment fee Debt Instrument, Amendment Fee Debt Instrument, Amendment Fee Unrecognized tax benefits, including interest Unrecognized Tax Benefits, Including Interest Amount of unrecognized tax benefits pertaining to uncertain tax positions taken in tax returns, including interest accrued for an underpayment of income taxes. Concentration Risk [Table] Concentration Risk [Table] Operating lease right-of-use assets, net Operating Lease, Right-of-Use Asset Erroneously Awarded Compensation Recovery Erroneously Awarded Compensation Recovery [Table] Number of stock-based awards outstanding at period end (in shares) Outstanding, Beginning Balance (in shares) Outstanding, Ending Balance (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Number Performance shares, RSUs, Restricted stock and share units Performance Shares, RSUs, Restricted Stock and Share Units [Member] Performance Shares, RSUs, Restricted Stock and Share Units Convertible Preferred Stock Temporary Equity Disclosure [Text Block] Temporary Equity Disclosure Earnings Per Share Earnings Per Share [Text Block] Issuance of employee stock purchase plan shares Stock Issued During Period, Value, Employee Stock Purchase Plan Subsequent Event Subsequent Event [Member] Granted (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Grants in Period, Weighted Average Grant Date Fair Value Peer Group Issuers, Footnote Peer Group Issuers, Footnote [Text Block] Segments [Domain] Segments [Domain] Segment Reporting Information, Profit (Loss) Segment Reporting Information, Profit (Loss) [Abstract] Unbilled Receivables Unbilled Revenues [Member] Measurement Input, Expected Volatility Measurement Input, Expected Volatility [Member] Measurement Input, Expected Volatility Trademarks and other Trademarks and Trade Names [Member] PEO PEO [Member] Reversed contract costs Reversed Contract Costs Reversed Contract Costs Accounts, Notes, Loans and Financing Receivable by Billing Status, Type [Axis] Billing Status, Type [Axis] Name Trading Arrangement, Individual Name Class Of Warrant Or Right, Resell Rights, Percentage Class Of Warrant Or Right, Resell Rights, Percentage Class Of Warrant Or Right, Resell Rights, Percentage Power Systems Technologies (PST) Power Systems Technologies (PST) [Member] Power Systems Technologies (PST) Vested, Ending Balance (in shares) Share-based Compensation Arrangement by Share-based Payment Award, Non-option Equity Instruments, Vested The number of shares into which fully vested non-option equity instrument outstanding as of the balance sheet date can be currently converted under the plan. Disposal Group Name [Axis] Disposal Group Name [Axis] Sale by geography and customer type Schedules of Concentration of Risk, by Risk Factor [Table Text Block] Debt instrument, unused line fee Debt Instrument, Unused Line Fee Debt Instrument, Unused Line Fee Awards Close in Time to MNPI Disclosures, Table Awards Close in Time to MNPI Disclosures [Table Text Block] Paid during the period Payments of Ordinary Dividends Measurement Input, Price Volatility Measurement Input, Price Volatility [Member] Prior Year End Fair Value of Equity Awards Granted in Any Prior Year that Fail to Meet Applicable Vesting Conditions During Covered Year Prior Year End Fair Value of Equity Awards Granted in Any Prior Year that Fail to Meet Applicable Vesting Conditions During Covered Year [Member] Amortization intangible assets, writeoff Amortization Intangible Assets, Writeoff Amortization Intangible Assets, Writeoff Decrease in gross unrecognized tax benefits that is reasonably possible Decrease in Unrecognized Tax Benefits is Reasonably Possible Aggregate Erroneous Compensation Amount Aggregate Erroneous Compensation Amount Local Phone Number Local Phone Number Aggregate Erroneous Compensation Not Yet Determined Aggregate Erroneous Compensation Not Yet Determined [Text Block] Establishment of initial convertible preferred stock purchase option liability Gain on extinguishment of convertible preferred stock Temporary Equity, Allocation of Preferred Stock Loss Temporary Equity, Allocation of Preferred Stock Loss Total operating expenses Operating Expenses Additional Disclosures Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Additional Disclosures [Abstract] Changes in assets and liabilities, net of effects of divestiture: Increase (Decrease) in Operating Capital [Abstract] Secured Overnight Financing Rate (SOFR) Secured Overnight Financing Rate (SOFR) [Member] PEO Total Compensation Amount PEO Total Compensation Amount Satellite and Space Communications Satellite And Space Communications [Member] Satellite And Space Communications Debt instruments, covenant, net leverage ratio, maximum Debt Instrument, Covenant, Net Leverage Ratio, Maximum Debt Instrument, Covenant, Net Leverage Ratio, Maximum Statement of Income Location, Balance [Axis] Schedule of Employee Service Share-based Compensation, Allocation of Recognized Period Costs, by Report Line [Axis] Statement of Income Location, Balance [Axis] Interest payable Interest Payable, Current Vested and Expected to Vest, Ending Balance (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested and Expected to Vest, Outstanding, Weighted Average Exercise Price Common Stock Common Stock [Member] Convertible preferred stock, accrued dividends Temporary Equity, Dividends Payable Temporary Equity, Dividends Payable Line of Credit Facility [Abstract] Line of Credit Facility [Abstract] Outstanding balance during period, maximum Line of Credit Facility, Maximum Amount Outstanding During Period Forgone Recovery due to Expense of Enforcement, Amount Forgone Recovery due to Expense of Enforcement, Amount Net decrease in cash and cash equivalents, including cash classified within assets of disposal group held for sale Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Period Increase (Decrease), Including Exchange Rate Effect, Disposal Group, Including Discontinued Operations Line of Credit Line of Credit [Member] Stock price change period Temporary Equity, Stock Price Change, Period Temporary Equity, Stock Price Change, Period Segment Reporting [Abstract] Segment Reporting [Abstract] Common Shares Related to Business Acquisition Common Shares Related To Business Acquisition [Member] Common Shares Related To Business Acquisition Entity Central Index Key Entity Central Index Key Inventory related, number of inventory written-off Inventory Related, Number of Inventory Written- Off Inventory Related, Number of Inventory Written- Off Inventories Schedule of Inventory, Current [Table Text Block] Discontinued Operations and Disposal Groups [Abstract] Non-PEO NEO Average Compensation Actually Paid Amount Non-PEO NEO Average Compensation Actually Paid Amount Line of Credit Facility, Rate Per Year [Axis] Line of Credit Facility, Rate Per Year [Axis] Line of Credit Facility, Rate Per Year Accounts, Notes, Loans and Financing Receivable by Legal Entity of Counterparty, Type [Axis] Legal Entity of Counterparty, Type [Axis] Stockholders' Equity Equity [Text Block] Award Timing, How MNPI Considered Award Timing, How MNPI Considered [Text Block] Segment Information Segment Reporting Disclosure [Text Block] Current portion of credit facility, net Less current portion of credit facility, net Current portion of credit facility, net Long-Term Debt, Current Maturities Weighted Average Remaining Contractual Term (Years) Weighted Average Remaining Contractual Term (Years) [Abstract] Weighted Average Remaining Contractual Term (Years) Adoption of Accounting Standards and Updates Accounting Standards Update and Change in Accounting Principle [Text Block] Equity-classified stock award compensation APIC, Share-Based Payment Arrangement, Increase for Cost Recognition Measurement Input, Risk Free Interest Rate Measurement Input, Risk Free Interest Rate [Member] Title Trading Arrangement, Individual Title Unsecured Debt Unsecured Debt [Member] Commercial Solutions Segment Commercial Solutions Segment [Member] Commercial Solutions Segment [Member] Geographic Concentration Risk Geographic Concentration Risk [Member] City Area Code City Area Code Current liabilities: Liabilities, Current [Abstract] Disposal Group Classification [Domain] Disposal Group Classification [Domain] Revenue Recognition Revenue [Policy Text Block] Insider Trading Policies and Procedures Not Adopted Insider Trading Policies and Procedures Not Adopted [Text Block] Stockholders' Equity Note [Abstract] Stockholders' Equity Note [Abstract] Remaining borrowing capacity Line of Credit Facility, Remaining Borrowing Capacity Non-current portion of credit facility, net Non-current portion of credit facility, net Long-Term Debt, Excluding Current Maturities Segment Information [Table] Schedule of Segment Reporting Information, by Segment [Table] Measurement Input, Expected Term Measurement Input, Expected Term [Member] Subsequent Event Type [Axis] Subsequent Event Type [Axis] Net loss per common share (See Note 6): Earnings Per Share [Abstract] Retained earnings Retained Earnings (Accumulated Deficit) Class of Stock [Domain] Class of Stock [Domain] Embedded Derivative, Gain on Embedded Derivative Embedded Derivative, Gain on Embedded Derivative Inventories Increase (Decrease) in Inventories Capitalized deferred financing costs Debt Issuance Costs, Gross Aggregate Available Trading Arrangement, Securities Aggregate Available Amount Equity Awards Adjustments Equity Awards Adjustments [Member] Lease liabilities Operating Lease, Liability Underlying Securities Award Underlying Securities Amount Performance shares Performance Shares [Member] Settled (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Non-Option Equity Instruments, Exercised Legal fees Legal Fees Amendment Flag Amendment Flag Loss on disposal of property, plant and equipment Gain (Loss) on Disposition of Property Plant Equipment Stock Appreciation Rights (SARs) Stock Appreciation Rights (SARs) [Member] Other asset impairment charges Other Asset Impairment Charges Increase (Decrease) in Temporary Equity [Roll Forward] Increase (Decrease) in Temporary Equity [Roll Forward] Total net deferred financing costs Less: Unamortized deferred financing costs Debt Issuance Costs, Net Credit Facility Subordinated Credit Facility Debt Disclosure [Text Block] Recovery of Erroneously Awarded Compensation Disclosure [Line Items] Technologies Technology-Based Intangible Assets [Member] Entity Address, Postal Zip Code Entity Address, Postal Zip Code Vested, Ending Balance (in dollars per share) Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Vested, Weighted Average Grant Date Fair Value The weighted average fair value as of grant date for equity-classified stock-based awards other than stock options that are fully vested at the reporting period. Shares issued and sold (in shares) Shares, Issued and Sold Shares, Issued and Sold 2000 Stock Incentive Plan 2000 Stock Incentive Plan [Member] 2000 Stock Incentive Plan [Member] Capitalized Contract Cost [Axis] Capitalized Contract Cost [Axis] Unbilled receivables, not billable Unbilled Receivables, Not Billable Cash and cash equivalents Cash and Cash Equivalents, at Carrying Value Line of credit facility, term Line of Credit Facility, Term Line of Credit Facility, Term ESPP Employee Stock Purchase Plan - ESPP [Member] Employee Stock Purchase Plan - ESPP Year-over-Year Change in Fair Value of Equity Awards Granted in Prior Years That are Outstanding and Unvested Year-over-Year Change in Fair Value of Equity Awards Granted in Prior Years That are Outstanding and Unvested [Member] Canceled/Forfeited (in dollars per share) Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Forfeitures, Weighted Average Grant Date Fair Value Raw materials and components Inventory, Raw Materials, Gross Year-end Fair Value of Equity Awards Granted in Covered Year that are Outstanding and Unvested Year-end Fair Value of Equity Awards Granted in Covered Year that are Outstanding and Unvested [Member] Awards (In Shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding [Roll Forward] ESPP Employee Stock [Member] Receivables Billing Status [Domain] Receivables Billing Status [Domain] Accounts payable Increase (Decrease) in Accounts Payable Proceeds from issuance of employee stock purchase plan shares Proceeds from Stock Plans Minimum interest expense coverage ratio Debt Instrument, Covenant, Fixed Coverage Ratio, Minimum Represented Consolidated EBITDA less cash paid for taxes, capital expenditures and dividends, the result of which was then divided by the sum of scheduled principal debt payments and cash paid for interest, all of the aforementioned calculated on a trailing twelve month basis Embedded Derivative Loan Facility Embedded Derivative Loan Facility [Member] Embedded Derivative Loan Facility Adjustment To PEO Compensation, Footnote Adjustment To PEO Compensation, Footnote [Text Block] Series B-1 Convertible Preferred Stock Series B-1 Convertible Preferred Stock [Member] Series B-1 Convertible Preferred Stock Changes in Product Warranty Liability Movement in Standard and Extended Product Warranty Accrual, Increase (Decrease) [Roll Forward] Shares issued during period, value Shares Issued During Period, Value Shares Issued During Period, Value Net loss attributable to common stockholders Net Income (Loss) Available to Common Stockholders, Basic Compensation Actually Paid vs. Other Measure Compensation Actually Paid vs.

Other Measure [Text Block] Stockholders' Equity [Table] Stock, Class of Stock [Table] Vesting Date Fair Value of Equity Awards Granted and Vested in Covered Year Vesting Date Fair Value of Equity Awards Granted and Vested in Covered Year [Member] Total assets Total assets Assets Terrestrial and Wireless Networks Terrestrial and Wireless Networks [Member] Terrestrial and Wireless Networks Granted since fiscal 2014 Granted Since Fiscal 2014 [Member] Granted since fiscal 2014 Purchases of property, plant and equipment Payments to Acquire Property, Plant, and Equipment Other liabilities Other Liabilities, Noncurrent Forgone Recovery due to Violation of Home Country Law, Amount Forgone Recovery due to Violation of Home Country Law, Amount Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction [Line Items] Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction [Line Items] Commitments and contingencies (See Note 20) Commitments and Contingencies Termination Date Trading Arrangement Termination Date Fiscal 2027 Lessee, Operating Lease, Liability, to be Paid, Year Two Series B-2 Convertible Preferred Stock Series B-2 Convertible Preferred Stock [Member] Series B-2 Convertible Preferred Stock Warrants Not Settleable in Cash, Fair Value Disclosure Warrants Not Settleable in Cash, Fair Value Disclosure Inventory related to contracts from third party commercial customers who outsource their manufacturing to us Inventory Related To Contracts From Third Party Commercial Customers Who Outsource Their Manufacturing To Company Net carrying amount as of the balance sheet date of inventories related to contracts from third-party commercial customers who outsource their manufacturing to the Company. Debt Instrument [Axis] Debt Instrument [Axis] Temporary Equity Temporary Equity [Table Text Block] Net loss Net loss Net loss Net loss Net income (loss) Net Income (Loss) Attributable to Parent Trading Arrangement: Trading Arrangement [Axis] Pay vs Performance Disclosure, Table Pay vs Performance [Table Text Block] Line of credit facility, current borrowing capacity Line of Credit Facility, Current Borrowing Capacity Equity Awards Adjustments, Excluding Value Reported in Compensation Table Equity Awards Adjustments, Excluding Value Reported in the Compensation Table [Member] Entity File Number Entity File Number Income Statement [Abstract] Income Statement [Abstract] Entity Address, Address Line One Entity Address, Address Line One Plus: Embedded derivative related to redemption features Embedded Derivative, Related to Redemption Features Embedded Derivative, Related to Redemption Features Name Forgone Recovery, Individual Name Exercisable, Ending Balance Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercisable, Intrinsic Value Weighted-average remaining lease terms (in years) Operating Lease, Weighted Average Remaining Lease Term Warrant liability, non-cash expense Warrant Liability, Non-Cash Expense Warrant Liability, Non-Cash Expense Contract with Customer, Basis of Pricing [Domain] Contract with Customer, Basis of Pricing [Domain] Less reserve for excess and obsolete inventories Inventory Valuation Reserves Award Timing MNPI Considered Award Timing MNPI Considered [Flag] Line of Credit Facility [Line Items] Line of Credit Facility [Line Items] Timing of Transfer of Good or Service [Domain] Timing of Transfer of Good or Service [Domain] Inventory Disclosure [Abstract] Inventory Disclosure [Abstract] Outstanding Aggregate Erroneous Compensation Amount Outstanding Aggregate Erroneous Compensation Amount PEO Actually Paid Compensation Amount PEO Actually Paid Compensation Amount Cost of sales Cost of Revenue Adjustment to Compensation: Adjustment to Compensation [Axis] Accounts Receivable Accounts Receivable [Member] Document Quarterly Report Document Quarterly Report Dividend rate, percent Temporary Equity, Dividend Rate, Paid-in-Kind, Percent Temporary Equity, Dividend Rate, Paid-in-Kind, Percent Initial estimated fair value of Series B-2 Convertible Preferred Stock Temporary Equity, Estimated Fair Value, Attributable to Parent Temporary Equity, Estimated Fair Value, Attributable to Parent Pension Adjustments Service Cost Pension Adjustments Service Cost [Member] Weighted average number of common shares outstanding - basic (in shares) Denominator for basic calculation (in shares) Weighted Average Number of Shares Outstanding, Basic Stock Price or TSR Estimation Method Stock Price or TSR Estimation Method [Text Block] Common stock, conversion ratio (in shares) Common Stock, Conversion Ratio Common Stock, Conversion Ratio Beginning balance Ending balance Equity, Including Portion Attributable to Noncontrolling Interest Accrued legal costs Accrued Professional Fees, Current Name Awards Close in Time to MNPI Disclosures, Individual Name Net sales Revenue Benchmark [Member] Entity Filer Category Entity Filer Category Shares, issued (in shares) Shares, Issued Remaining performance obligations, amount Revenue, Remaining Performance Obligation, Amount Accretion of Make-Whole Amount Increase in Carrying Amount of Credit Facility Increase in Carrying Amount of Credit Facility Debt instrument, exit fee clause, payment Debt Instrument, Exit Fee Clause, Payment Debt Instrument, Exit Fee Clause, Payment Range [Domain] Statistical Measurement [Domain] Purchases of property, plant and equipment Segment, Expenditure, Addition to Long-Lived Assets Components of lease expense and additional information Lease, Cost [Table Text Block] Firm fixed-price Fixed-Price Contract [Member] Non-Employee Director Director [Member] Government Solutions Segment Government Solutions Segment [Member] Government Solutions Segment [Member] Segment Reporting Information [Line Items] Segment Reporting Information [Line Items] Credit Facility Credit Facility [Member] Credit Facility All Trading Arrangements All Trading Arrangements [Member] Compensation Actually Paid vs. Net Income Compensation Actually Paid vs. Net Income [Text Block] Schedule of numerators and denominators used in basic and diluted EPS calculations Schedule of Earnings Per Share, Basic and Diluted [Table Text Block] Vesting period Vesting period Share-Based Compensation Arrangement by Share-Based Payment Award, Award Vesting Period Rule 10b5-1 Arrangement Adopted Rule 10b5-1 Arrangement Adopted [Flag] Awards Close in Time to MNPI Disclosures Awards Close in Time to MNPI Disclosures [Table] Income taxes, net Income Taxes Paid, Net Conversion rate Preferred Stock, Conversion Rate Preferred Stock, Conversion Rate Other Commitments [Line Items] Other Commitments [Line Items] Goodwill, Measurement Period Adjustment Goodwill, Measurement Period Adjustment Pay vs Performance Disclosure [Line Items] Peer Group Total Shareholder Return Amount Peer Group Total Shareholder Return Amount Extinguishment of convertible preferred stock Temporary Equity, Value, Extinguished Temporary Equity, Value, Extinguished First Anniversary First Anniversary [Member] First Anniversary Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis] Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis] Common Shares Related to Conversion of Convertible Preferred Stock Common Shares Related To Conversion Of Convertible Preferred Stock [Member] Common Shares Related To Conversion Of Convertible Preferred Stock Accrued remittance of employees' statutory tax withholdings Accrual, Tax Withholding, Share-Based Payment Arrangement Accrual, Tax Withholding, Share-Based Payment Arrangement Restructuring and Related Activities [Abstract] Restructuring and Related Activities [Abstract] Net stock-based compensation expense Share-Based Payment Arrangement, Expense, after Tax Other Performance Measure, Amount Other Performance Measure, Amount 2028 Finite-Lived Intangible Asset, Expected Amortization, Year Three Goodwill [Line Items] Goodwill [Line Items] Leases Lessee, Operating Leases [Text Block] Intangible Assets [Table] Schedule of Acquired Finite-Lived Intangible Asset by Major Class [Table] Operating lease expense Operating Lease, Cost Issuance of convertible preferred stock (at fair value), excluding embedded derivatives reported in Other liabilities Temporary Equity, Stock Issued During Period, Shares, New Issues Temporary Equity, Stock Issued During Period, Shares, New Issues Class of Warrant or Right [Axis] Class of Warrant or Right [Axis] Operating lease liabilities, non-current Operating Lease, Liability, Noncurrent Warrant, term Warrants and Rights Outstanding, Term Contract liabilities Contract with Customer, Liability, Current Shares issued upon conversion (in shares) Convertible Preferred Stock, Shares Issued upon Conversion Liquidation preference per share (usd per share) Preferred Stock, Liquidation Preference Per Share Entity Tax Identification Number Entity Tax Identification Number Cash dividends declared on common stock but unpaid, including (reversal) accrual of dividend equivalents Cash Dividend Declared Including Accrual Of Dividend Equivalents Total amount of cash dividends declared but unpaid, including dividends payable to common stock holders as well as dividend equivalents accrued for the stock-based awards with dividend rights during the period. Disposition of business, maximum fair value, ca satisfaction Disposition of Business, Maximum Fair Value, CA Satisfaction Disposition of Business, Maximum Fair Value, CA Satisfaction Accounting Standards Update and Change in Accounting Principle [Abstract] Treasury Stock, Shares, Acquired Treasury Stock, Shares, Acquired Accounts Receivable Loans, Notes, Trade and Other Receivables Disclosure [Text Block] Dividend equivalents Dividend Equivalents [Member] Dividend Equivalents [Member] Selling, general and administrative expenses Selling, General and Administrative Expenses [Member] Treasury Stock Treasury Stock, Common [Member] Plan Name [Axis] Plan Name [Axis] Equity Components [Axis] Equity Components [Axis] Outstanding, Beginning Balance (in dollars per share) Outstanding, Ending Balance (in dollars per share) Share-Based Payment Arrangement, Option, Exercise Price Range, Outstanding, Weighted Average Exercise Price Period Of Stock-Based Awards Granted [Domain] Period Of Stock-Based Awards Granted [Domain] [Domain] for Period of stock-based awards granted [Axis] Business Acquisition, Acquiree [Domain] Business Acquisition, Acquiree [Domain] Receivable [Domain] Receivable [Domain] Outstanding, Ending Balance Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Intrinsic Value Denominator: Earnings Per Share, Diluted [Abstract] Geographical [Axis] Geographical [Axis] CGC Divestiture CGC Divestiture [Member] CGC Divestiture Common Shares Related to Warrants Common Shares Related to Warrants [Member] Common Shares Related to Warrants Gain (loss) on disposition of business Gain (Loss) on Disposition of Business Aggregate Grant Date Fair Value of Equity Award Amounts Reported in Summary Compensation Table Aggregate Grant Date Fair Value of Equity Award Amounts Reported in Summary Compensation Table [Member] Warrants outstanding (in shares) Class of Warrant or Right, Number of Securities Called by Warrants or Rights Issuance of employee stock purchase plan shares (in shares) Stock Issued During Period, Shares, Employee Stock Purchase Plans Income taxes payable, non-current Accrued Income Taxes, Noncurrent Impairment of long-term assets to be disposed of Impairment of Long-Lived Assets to be Disposed of Measurement Input, Expected Dividend Rate Measurement Input, Expected Dividend Rate [Member] Cash and cash equivalents at beginning of period Cash and cash equivalents at end of period Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents Debt, Weighted Average Interest Rate Debt, Weighted Average Interest Rate Total remaining unrecognized compensation cost related to the unvested stock-based awards Share-Based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Amount CEO transition costs Transition costs Transition Costs Transition Costs Current assets: Assets, Current [Abstract] Consolidation Items [Axis] Consolidation Items [Axis] Fair Value Measurements and Financial Instruments Fair Value of Financial Instruments, Policy [Policy Text Block] Settled (in dollars per share) Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Converted to Common Stock, Weighted Average Grant Date Fair Value Weighted average fair value as of the grant date of equity-based award plans other than stock options that were converted to common stock during the period. Treasury stock, shares (in shares) Beginning balance (in shares) Ending balance (in shares) Treasury Stock, Common, Shares Interest accrued relating to income taxes Unrecognized Tax Benefits, Interest on Income Taxes Accrued Forgone Recovery due to Disqualification of Tax Benefits, Amount Forgone Recovery due to Disqualification of Tax Benefits, Amount Accrued deferred financing costs Debt Issuance Costs Incurred During Noncash or Partial Noncash Transaction Short-term lease expense Short-Term Lease, Cost Goodwill [Roll Forward] Goodwill [Roll Forward] Fair Value Disclosures [Abstract] Debt instrument, fee payable Debt Instrument, Fee Payable Debt Instrument, Fee Payable Security Exchange Name Security Exchange Name Basis spread on variable rate Debt Instrument, Basis Spread on Variable Rate Paid-in-kind interest under term loan Paid-in-Kind Interest Employees Employees [Member] Employees of the entity [Member] Liquidation rate Preferred Stock, Liquidation Rate Preferred Stock, Liquidation Rate Performance period (in years) Share Based Awards Performance Period Period over which an employee is required to satisfy the performance condition in exchange for the share-based award, in 'PnYnMnDT' format. Forgone Recovery, Explanation of Impracticability Forgone Recovery, Explanation of Impracticability [Text Block] Research and development Research and Development Expense Awards (In Shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Non-Option Equity Instruments, Outstanding [Roll Forward] Subordinated Credit Facility Subordinated Loan Credit Facility [Member] Subordinated Loan Credit Facility Common stock, shares issued (in shares) Beginning balance (in shares) Ending balance (in shares) Common Stock, Shares, Issued Income taxes payable Increase (Decrease) in Income Taxes Payable Concentration risk, percentage Concentration Risk, Percentage Line of credit facility, maximum borrowing capacity Line of Credit Facility, Maximum Borrowing Capacity Insider Trading Policies and Procedures Adopted Insider Trading Policies and Procedures Adopted [Flag] Vested and Expected to Vest, Ending Balance Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Vested and Expected to Vest, Aggregate Intrinsic Value The aggregate intrinsic value of equity-classified stock-based awards, other than stock options, that are fully vested and expected to vest, as calculated by applying the fair value at the reporting date. Common stock, shares authorized (in shares) Common Stock, Shares Authorized Expense reimbursement Issuance of Convertible Preferred Stock, Expense Reimbursements Issuance of Convertible Preferred Stock, Expense Reimbursements Minimum coverage period of product warranty from the date of shipment Minimum coverage period of product warranty from the date of shipment Minimum coverage period of product warranty from the date of shipment Debt instrument, amortization percent Debt Instrument, Amortization Percent Debt Instrument, Amortization Percent Estimated forfeitures related to unvested stock-based awards Estimated Forfeitures Related To Total Unrecognized Stock Based Compensation Cost The estimated future forfeitures related to total unrecognized stock-based compensation cost. 2025 Finite-Lived Intangible Asset, Expected Amortization, Remainder of Fiscal Year Long-Term Debt, Type [Axis] Long-Term Debt, Type [Axis] Stock-Based Awards Outstanding By Award Type (In Shares) Stock-Based Awards Outstanding By Award Type (In Shares) [Abstract] Stock-Based Awards Outstanding By Award Type (In Shares) [Abstract] Number of total stock-based awards outstanding (in shares) Number Of Total Stock Based Awards Outstanding The number of shares reserved for issuance under stock-based award agreements awarded under the plan that validly exist and are outstanding as of the balance sheet date, including vested stock-based awards. Statement of Financial Position Location, Balance [Axis] Statement of Financial Position Location, Balance [Axis] Deferred income tax (benefit) expense Deferred Income Tax Expense (Benefit) Subordinated debt, net Subordinated Debt Accounts receivable, net Accounts receivable, net Accounts Receivable, after Allowance for Credit Loss, Current Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Accrued additions to property, plant and equipment Noncash or Part Noncash Acquisition, Fixed Assets Acquired Impairment of long-lived assets, including goodwill Asset Impairment Charges Long-term debt Amount outstanding under Credit Facility, net Long-Term Debt Pension Adjustments Prior Service Cost Pension Adjustments Prior Service Cost [Member] Work-in-process and finished goods Inventory, Finished Goods and Work in Process, Gross Total accounts receivable Accounts Receivable, before Allowance for Credit Loss, Current Warrant liability Warrant Liability Warrant Liability Second Anniversary Second Anniversary [Member] Second Anniversary Maximum term for grants of incentive and non-qualified stock-based awards, excluding incentive stock-based awards granted to stockholders who own more than 10% of the voting power Maximum Term For Grants Of Incentive And Nonqualified Stock Based Awards Excluding Incentive Stock Based Awards Granted To Certain Stockholders The maximum term for grants of incentive and non-qualified stock-based awards, excluding grants of incentive stock-based awards to stockholders who own more than 10% of the voting power. Severance costs paid Payments for Severance Cost Payments for Severance Cost Temporary Equity Disclosure [Abstract] Pension Benefits Adjustments, Footnote Pension Benefits Adjustments, Footnote [Text Block] Total Shareholder Return Vs Peer Group Total Shareholder Return Vs Peer Group [Text Block] Class Of Warrant Or Right, Resell Rights, Discount Percentage Class Of Warrant Or Right, Resell Rights, Discount Percentage Class Of Warrant Or Right, Resell Rights, Discount Percentage Exercise price, lower range limit (in dollars per share) Share-Based Payment Arrangement, Option, Exercise Price Range, Lower Range Limit Long-term receivables Accounts Receivable, after Allowance for Credit Loss, Noncurrent Outstanding balance during period, minimum Line Of Credit Facility Minimum Amount Outstanding During Period Line Of Credit Facility Minimum Amount Outstanding During Period Adjustment to reflect redemption value of convertible preferred stock (including accrued dividends) Adjustment to reflect redemption value of convertible preferred stock (including accrued dividends) Total adjustments to redemption values charged to Stockholder's Equity Temporary Equity, Accretion to Redemption Value, Adjustment Amortization of intangibles Amortization of intangible assets with finite lives Amortization of Intangible Assets Payment of deferred financing costs Payments of Financing Costs Convertible Preferred Stock Convertible Preferred Stock [Member] Dividend on convertible preferred stock Preferred Stock Dividends, Income Statement Impact Provision for warranty obligations Standard and Extended Product Warranty Accrual, Increase (Decrease) for Preexisting Warranties Nonrecurring Engineering Projects Nonrecurring Engineering Projects [Member] Nonrecurring Engineering Projects Capitalized contract cost, gross Capitalized Contract Cost, Gross Current Fiscal Year End Date Current Fiscal Year End Date Less: Present value discount Lessee, Operating Lease, Liability, Undiscounted Excess Amount UHP UHP Networks [Member] UHP Networks [Member] Carrying value of Series B-2 Convertible Preferred Stock at October 31, 2024 Convertible Preferred Stock, Carrying Value Convertible Preferred Stock, Carrying Value Commercial and International Customers Commercial And International Customers [Member] Commercial and International Customers [Member] PEO Name PEO Name Vesting [Axis] Vesting [Axis] Award Type [Domain] Award Type [Domain] Compensation Actually Paid vs. Company Selected Measure Compensation Actually Paid vs. Company Selected Measure [Text Block] Over time Transferred over Time [Member] Non-PEO NEO Non-PEO NEO [Member] Convertible preferred stock, par value per share (in dollars per share) Series A convertible preferred stock, par value per share (in dollars per share) Temporary Equity, Par or Stated Value Per Share Additional Paid-in Capital Additional Paid-in Capital [Member] Accounts receivable Schedule of Accounts, Notes, Loans and Financing Receivable [Table Text Block] Goodwill Goodwill Disclosure [Text Block] Class of Stock [Line Items] Class of Stock [Line Items] Warrant Liability, Fair Value Warrant Liability, Fair Value Warrant Liability, Fair Value Adoption of Accounting Standards and Updates New Accounting Pronouncements, Policy [Policy Text Block] Borrowing rate, increase Line of Credit Facility, Interest Rate Increase (Decrease) Line of Credit Facility, Interest Rate Increase (Decrease) Class of Stock [Axis] Class of Stock [Axis] Finite Lived Intangible Assets [Axis] Finite-Lived Intangible

Assets by Major Class [Axis] Title of Individual with Relationship to Entity [Domain] Title and Position [Domain] Accumulated Amortization Finite-Lived Intangible Assets, Accumulated Amortization Name Measure Name Entity Interactive Data Current Entity Interactive Data Current Tangible asset impairment charges Tangible Asset Impairment Charges Potential contingency, damages to professional reputation, value Potential Contingency, Damages to Professional Reputation, Value Potential Contingency, Damages to Professional Reputation, Value Disaggregation of Revenue [Table] Disaggregation of Revenue [Table] Accrued expenses and other current liabilities Increase (Decrease) in Other Accounts Payable and Accrued Liabilities Severance liability Severance Liability Severance Liability Cost Reduction Restructuring and Related Activities Disclosure [Text Block] Estimated forfeitures related to unrecognized compensation expense Estimated Forfeitures Related to Unrecognized Compensation Expense Estimated Forfeitures Related to Unrecognized Compensation Expense U.S. government U S Government [Member] This element details the information regarding sales to various departments and agencies of the U.S. government. Entity Number of Employees Entity Number of Employees Aggregated Intrinsic Value Aggregated Intrinsic Value [Abstract] Aggregated Intrinsic Value Changes in other liabilities Business Combination, Change In Fair Value Of Contingent Liability Amount of a change in the fair value of contingent liability, including, but not limited to, difference arising upon settlement. Tranche Two Share-Based Payment Arrangement, Tranche Two [Member] International Total International Sales [Member] This element details the total information regarding sales to non-U.S. domestic companies, including sales to U.S. domestic companies for inclusion in products that will be sold to international customers and a North African country end-customer. Vested, Ending Balance Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Aggregate Intrinsic Value, Vested Unallocated Segment Reporting, Reconciling Item, Corporate Nonsegment [Member] Unpaid convertible preferred stock issuance costs Stock Issuance Costs Incurred But Not Yet Paid Stock Issuance Costs Incurred But Not Yet Paid Supplemental cash flow disclosures: Supplemental Cash Flow Information [Abstract] Numerator for diluted calculation Net Income (Loss) Available to Common Stockholders, Diluted Interest (income) and other Nonoperating Income (Expense) Concentration Risk Benchmark [Domain] Concentration Risk Benchmark [Domain] Effective tax rate Effective Income Tax Rate Reconciliation, Percent Operating (loss) income Operating income (loss) Operating Income (Loss) Variable Rate [Domain] Variable Rate [Domain] Total liabilities, convertible preferred stock and stockholdersâ€™ equity Liabilities and Equity Rule 10b5-1 Arrangement Terminated Rule 10b5-1 Arrangement Terminated [Flag] Operating lease, impairment loss Operating Lease, Impairment Loss Finite Lived Intangible Assets [Domain] Finite-Lived Intangible Assets, Major Class Name [Domain] Summary of the Plan's activity relating to performance shares, RSUs, restricted stock and share units Share-Based Payment Arrangement, Restricted Stock and Restricted Stock Unit, Activity [Table Text Block] ROU assets obtained in the exchange for lease liabilities (non-cash): operating leases Right-of-Use Asset Obtained in Exchange for Operating Lease Liability Third Anniversary Third Anniversary [Member] Third Anniversary Underlying Security Market Price Change Underlying Security Market Price Change, Percent Measurement Input Type [Axis] Measurement Input Type [Axis] Individual: Individual [Axis] Net settlement of stock-based awards Share-Based Payment Arrangement, Decrease for Tax Withholding Obligation Inventories, net Inventories, net Inventory, Net Statement [Line Items] Statement [Line Items] Measurement Input Type [Domain] Measurement Input Type [Domain] Contractual term (in years) Share based Compensation Arrangement By Share based Payment Award Contractual Term Contractual term of stock based awards, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. Shelf registration authorized amount Aggregate Registered Amount Available For Sale Of Securities Under Shelf Registration State, Additional Amount Aggregate Registered Amount Available For Sale Of Securities Under Shelf Registration State, Additional Amount Expenses: Operating Expenses [Abstract] Convertible preferred stock converted to other securities Redemption value of Series B-2 Convertible Preferred Stock at October 31, 2024 Convertible Preferred Stock Converted to Other Securities Compensation Actually Paid vs. Total Shareholder Return Compensation Actually Paid vs. Total Shareholder Return [Text Block] IPO IPO [Member] Sublease income Sublease Income Less: Unamortized discount Debt Instrument, Unamortized Discount (Premium) and Debt Issuance Costs, Net Share Repurchase Program [Line Items] Share Repurchase Program [Line Items] Minimum Minimum [Member] Debt instrument, annual principal payment Debt Instrument, Annual Principal Payment Reversed revenue Reversed Revenue Reversed Revenue Adoption Date Trading Arrangement Adoption Date Warrants and rights outstanding, measurement input Warrants and Rights Outstanding, Measurement Input Long-term contract liabilities Contract with Customer, Liability, Noncurrent U.S. Government and Its Agencies Government [Member] Net settlement of stock-based awards (in shares) Stock Issued During The Period, Shares, Net Settlement Of Stock-Based Awards Number of common stock issued during the period for net settlement of vested equity-classified stock-based awards, after reduction of shares retained to satisfy the exercise price and minimum statutory tax withholding requirements. Weighted Average Grant Date Fair Value Weighted Average Grant Date Fair Value [Abstract] Weighted Average Grant Date Fair Value Provision for allowance for doubtful accounts and contract assets Accounts Receivable, Credit Loss Expense (Reversal) Aggregate number of stock-based awards exercised (in shares) Number Of Stock Based Awards Exercised As Of Balance Sheet Date The number of stock based awards exercised or converted into shares, other instruments, or cash in accordance with the terms of the arrangement as of the balance sheet date. Change in fair value of warrants and derivatives Change in fair value of warrants and derivatives Convertible Preferred Stock, Fair Value Adjustment Convertible Preferred Stock, Fair Value Adjustment Segments [Axis] Segments [Axis] Change in Fair Value as of Vesting Date of Prior Year Equity Awards Vested in Covered Year Change in Fair Value as of Vesting Date of Prior Year Equity Awards Vested in Covered Year [Member] Summary of stock-based compensation expense by award type Disclosure of Share-Based Compensation Arrangements by Share-Based Payment Award [Table Text Block] Accretion of interest on subordinated credit facility Accretion of Interest on Subordinated Credit Facility Accretion of Interest on Subordinated Credit Facility Inventory [Line Items] Inventory [Line Items] Borrowings under credit facility Term Loan Long-Term Debt, Gross Exercise Price Award Exercise Price Arrangement Duration Trading Arrangement Duration Proceeds from subordinated credit facility Proceeds from Issuance of Subordinated Long-Term Debt Leases Lessee, Finance Leases [Text Block] Equity, Attributable to Parent [Abstract] Equity, Attributable to Parent [Abstract] Earnings Per Share [Table] Earnings Per Share, Diluted, by Common Class, Including Two-Class Method [Table] Amortization of cost to fulfill assets Amortization of Costs to Fulfill Assets Amortization of Costs to Fulfill Assets Material Terms of Trading Arrangement Material Terms of Trading Arrangement [Text Block] Accrued commissions and royalties Accrued commissions and royalties current Carrying value as of the balance sheet date of current obligations incurred through that date and payable for sales commissions and royalties. 2029 Finite-Lived Intangible Asset, Expected Amortization, Year Four All Individuals All Individuals [Member] Stock-based compensation expense before income tax benefit Share-Based Payment Arrangement, Expense, Before Equity Classified Stock-Based Awards Share-Based Payment Arrangement, Expense, Before Equity Classified Stock-Based Awards Variable Rate [Axis] Variable Rate [Axis] Income Tax Disclosure [Abstract] Income Tax Disclosure [Abstract] Statement of Stockholders' Equity [Abstract] Statement of Stockholders' Equity [Abstract] Receivables [Abstract] Granted (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Non-Option Equity Instruments, Granted Other assets Increase (Decrease) in Other Noncurrent Assets Schedule of Line of Credit Facilities Schedule of Line of Credit Facilities [Table Text Block] Income Statement, Balance Sheet and Additional Disclosures by Disposal Groups, Including Discontinued Operations [Line Items] Income Statement, Balance Sheet and Additional Disclosures by Disposal Groups, Including Discontinued Operations [Line Items] Issuance of restricted stock Stock Issued Schedule of Employee Service Share-based Compensation, Allocation of Recognized Period Costs [Table] Share-Based Payment Arrangement, Expensed and Capitalized, Amount [Table] Disposal Groups, Including Discontinued Operations [Table] Disposal Groups, Including Discontinued Operations [Table] Percentage of fair value in excess of carrying amount for reporting unit Reporting Unit, Percentage of Fair Value in Excess of Carrying Amount Capitalized contract cost, impairment loss Capitalized Contract Cost, Impairment Loss Restructuring Cost and Reserve [Line Items] Restructuring Cost and Reserve [Line Items] Net borrowings under revolving loan Proceeds from (Repayments of) Lines of Credit Deferred tax liability, net Deferred Income Tax Liabilities, Net Restructuring costs Business Exit Costs Reduction in weighted average shares as a result of the repurchase of common shares (in shares) Weighted Average Number of Shares, Treasury Stock Accrued expenses and other current liabilities Schedule of Accrued Liabilities [Table Text Block] Strategic emerging technology costs Strategic Emerging Technology Costs Strategic Emerging Technology Costs Impairment of intangible assets, finite-lived Impairment of Intangible Assets, Finite-Lived Payment of issuance costs Payments of Stock Issuance Costs Legal Proceedings and Other Matters Commitments and Contingencies Disclosure [Text Block] Measure: Measure [Axis] Share price (in dollars per share) Share Price Liquidation preference per share (in dollars per share) Temporary Equity, Liquidation Preference Per Share Chandler, Arizona Chandler, Arizona [Member] Chandler, Arizona Outstanding, Ending Balance Share-Based Compensation Arrangement by Share-Based Payment Award, Equity Instruments Other than Options, Aggregate Intrinsic Value, Outstanding Preferred stock, shares authorized (in shares) Preferred Stock, Shares Authorized Entity Emerging Growth Company Entity Emerging Growth Company AT&T, Inc. AT&T, Inc. [Member] AT&T, Inc. Non-GAAP Measure Description Non-GAAP Measure Description [Text Block] Equity Component [Domain] Equity Component [Domain] Preferred stock, par value (in dollars per share) Preferred Stock, Par or Stated Value Per Share Beginning Balance (in shares) Ending Balance (in shares) Temporary equity, shares outstanding (in shares) Temporary Equity, Shares Outstanding Dividend rate, in cash Temporary Equity, Dividend Rate, Paid-in-Cash, Percent Temporary Equity, Dividend Rate, Paid-in-Cash, Percent Additional 402(v) Disclosure Additional 402(v) Disclosure [Text Block] Entity Shell Company Entity Shell Company Entity Incorporation, State or Country Code Entity Incorporation, State or Country Code CGC Technology Limited CGC Technology Limited [Member] CGC Technology Limited Statement [Table] Statement [Table] Temporary equity, liquidation preference Temporary Equity, Liquidation Preference Minimum liquidity Debt Instrument, Covenant, Minimum Liquidity Debt Instrument, Covenant, Minimum Liquidity Consolidation Items [Domain] Consolidation Items [Domain] Weighted average performance shares outstanding during the period that are excluded from EPS calculation Weighted Average Performance Shares Outstanding During The Period That Are Excluded from EPS Calculation Weighted average number of RSUs with performance measures (which we refer to as performance shares) outstanding during the period, which are excluded from calculation of basic and diluted earnings per share as the respective performance conditions have not yet been satisfied. Interest Interest Paid, Excluding Capitalized Interest, Operating Activities Potential contingency, damages paid, value Potential Contingency, Damages Paid, Value Potential Contingency, Damages Paid, Value Concentration Risk Benchmark [Axis] Concentration Risk Benchmark [Axis] Total current assets Assets, Current Statement of Cash Flows [Abstract] Statement of Cash Flows [Abstract] Non-cash investing and financing activities: Noncash Investing and Financing Items [Abstract] Exercisable, Ending Balance (in shares) Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercisable, Number Debt instrument, interest rate margin increase Debt Instrument, Interest Rate Margin Increase Debt Instrument, Interest Rate Margin Increase Income Taxes Income Tax Disclosure [Text Block] Fiscal 2029 Lessee, Operating Lease, Liability, to be Paid, Year Four U.K. U.K. [Member] U.K. Line of credit facility, borrowing capacity base, percentage of inventory Line Of Credit Facility, Borrowing Capacity Base, Percentage of Inventory Line Of Credit Facility, Borrowing Capacity Base, Percentage of Inventory Vested and Expected to Vest, Ending Balance (in dollars per share) Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Vested And Expected To Vest, Weighted Average Grant Date Fair Value The weighted average fair value as of grant date for outstanding equity-based awards other than stock options that are fully vested or expected to vest at the reporting date. Payment of shelf registration costs Payments of Shelf Registration Costs Payments of Shelf Registration Costs Organization, Consolidation and Presentation of Financial Statements [Abstract] Weighted-average discount rate Operating Lease, Weighted Average Discount Rate, Percent Net cash provided by financing activities Net Cash Provided by (Used in) Financing Activities Subordinated Credit Facility Subordinated Credit Facility [Member] Subordinated Credit Facility Credit Facility [Axis] Credit Facility [Axis] Entity Registrant Name Entity Registrant Name Point in time Transferred at Point in Time [Member] Adjustment to Non-PEO NEO Compensation Footnote Adjustment to Non-PEO NEO Compensation Footnote [Text Block] Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction [Table] Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction [Table] Timing of Transfer of Good or Service [Axis] Timing of Transfer of Good or Service [Axis] Gross profit Gross Profit Intangible Assets Intangible Assets Disclosure [Text Block] Product warranty rollforward Schedule of Product Warranty Liability [Table Text Block] Fair Value as of Grant Date Award Grant Date Fair Value Customer Concentration Risk Customer Concentration Risk [Member] Vested and Expected to Vest, Ending Balance Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested and Expected to Vest, Outstanding, Aggregate Intrinsic Value Domestic United States Domestic [Member] United States Domestic [Member] Geographical [Domain] Geographical [Domain] Disaggregation of revenue Disaggregation of Revenue [Table Text Block] Stock-based compensation for awards detailing where recorded in Consolidated Statement of Operations Share-Based Payment Arrangement, Expensed and Capitalized, Amount [Table Text Block] Principles of Consolidation Consolidation, Policy [Policy Text Block] Restructuring Cost [Table] Restructuring Cost [Table] Restatement Determination Date: Restatement Determination Date [Axis] Title of 12(b) Security Title of 12(b) Security Concentration Risk Type [Axis] Concentration Risk Type [Axis] Common stock, par value $0.10 per share; authorized 100,000,000 shares; issued 43,927,127 and 43,766,109 shares at OctoberÂ 31, 2024 and JulyÂ 31, 2024, respectively Common Stock, Value, Issued Disclosure of Compensation Related Costs, Share-based Payments [Abstract] Share-Based Payment Arrangement [Abstract] Summary of stock-based awards outstanding by award type Schedule of Stock Based Awards Outstanding by Award Type [Table Text Block] Tabular disclosure of stock-based awards outstanding by award type at period end. Less: Initial carrying value of Series B-2 Convertible Preferred Stock at October 17, 2024 Convetible Preferred Stock, Initial Carrying Value Convetible Preferred Stock, Initial Carrying Value Finite-Lived Intangible Assets [Line Items] Finite-Lived Intangible Assets [Line Items] Cash flows from financing activities: Net Cash Provided by (Used in) Financing Activities [Abstract] Concentration Risk [Line Items] Concentration Risk [Line Items] Preferred stock, par value $0.10 per share; authorized and unissued 1,824,736 and 1,828,173 shares at OctoberÂ 31, 2024 and JulyÂ 31, 2024, respectively Preferred Stock, Value, Issued Class Of Warrant Or Right, Resell Rights, Volume Weighted Average Price Class Of Warrant Or Right, Resell Rights, Volume Weighted Average Price Class Of Warrant Or Right, Resell Rights, Volume Weighted Average Price Temporary equity, stock issued during period, shares, exchanged (in shares) Temporary Equity, Stock Issued During Period, Shares, Exchanged Temporary Equity, Stock Issued During Period, Shares, Exchanged Stock-based compensation capitalized and included in ending inventory Stock Based Compensation Cost Capitalized In Ending Inventory The portion of stock-based compensation that is capitalized in ending inventory. Basic (in dollars per share) Earnings Per Share, Basic Operating leases - Operating cash outflows Operating Lease, Payments Award Timing MNPI Disclosure Award Timing MNPI Disclosure [Text Block] Aggregate Pension Adjustments Service Cost Aggregate Pension Adjustments Service Cost [Member] Goodwill [Table] Goodwill [Table] Finite-Lived Intangible Assets, Net [Abstract] Finite-Lived Intangible Assets, Net [Abstract] Total current liabilities Liabilities, Current Initial carrying value of Series B-2 Convertible Preferred Stock Temporary Equity, Carrying Amount, Attributable to Parent 2026 Finite-Lived Intangible Asset, Expected Amortization, Year One Long-term line of credit Long-Term Line of Credit New Credit Facility Warrants New Credit Facility Warrants [Member] New Credit Facility Warrants Class of Warrant or Right [Domain] Class of Warrant or Right [Domain] Exercise price of warrants or rights Class of Warrant or Right, Exercise Price of Warrants or Rights Net sales Revenues Stock-Based Compensation Share-Based Payment Arrangement [Text Block] Entity Address, City or Town Entity Address, City or Town Reversal of dividend equivalents Dividend, Share-Based Payment Arrangement, Cash, Reversal Dividend, Share-Based Payment Arrangement, Cash, Reversal Total intrinsic value relating to stock-based awards exercised during the period Total intrinsic value relating to fully vested stock-based awards converted during the period Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercises in Period, Intrinsic Value Disposition Disposal Groups, Including Discontinued Operations, Disclosure [Text Block] Amortization of stock-based compensation Stock-based compensation expense before CEO transition costs Share-Based Payment Arrangement, Expense Investments, Debt and Equity Securities [Abstract] 2023 Equity and Incentive Plan 2023 Equity and Incentive Plan [Member] 2023 Equity and Incentive Plan Other Commitments [Table] Other Commitments [Table] Business Acquisition [Axis] Business Acquisition [Axis] Intangible assets with finite lives Schedule of Finite-Lived Intangible Assets [Table Text Block] Area of property (in sq ft) Area of Real Estate Property Dividends or Other Earnings Paid on Equity Awards not Otherwise Reflected in Total Compensation for Covered Year Dividends or Other Earnings Paid on Equity Awards not Otherwise Reflected in Total Compensation for Covered Year [Member] Solid-State RF Microwave High Power Amplifiers and Control Components Product Line Solid-State RF Microwave High Power Amplifiers and Control Components Product Line [Member] Solid-State RF Microwave High Power Amplifiers and Control Components Product Line Series B Preferred Stock Series B Preferred Stock [Member] Revenue Recognition Revenue from Contract with Customer [Text Block] Document Fiscal Year Focus Document Fiscal Year Focus Proxy solicitation maximum Proxy Solicitation Maximum Proxy Solicitation Maximum Debt Instrument, Name [Domain] Debt Instrument, Name [Domain] Severance costs Severance Costs Other Other Accrued Liabilities, Current Remainder of fiscal 2025 Rent Lessee, Operating Lease, Liability, to be Paid, Remainder of Fiscal Year Document Period End Date Document Period End Date Sale of Stock [Axis] Sale of Stock [Axis] Stockholders' equity before treasury stock Stockholders' Equity before Treasury Stock Initial estimated fair value and carrying value of combined embedded derivatives Embedded Derivative, Fair Value of Embedded Derivative Liability Discount rate from market value, on purchase date, offered to employees participating in the Employee Stock Purchase Plan

(ESPP) Discount Rate From Market Value On Purchase Date Offered To Employees Participating In Employee Stock Purchase Plan Discount rate from market value, on purchase date, offered to employees participating in the Employee Stock Purchase Plan (ESPP) Base Rate Base Rate [Member] Total future undiscounted cash flows Lessee, Operating Lease, Liability, to be Paid Insider Trading Arrangements [Line Items] Line of credit facility, borrowing capacity base, percentage of billed and unbilled receivables calculations Line Of Credit Facility, Borrowing Capacity Base, Percentage of Billed and Unbilled Receivables Calculations Line Of Credit Facility, Borrowing Capacity Base, Percentage of Billed and Unbilled Receivables Calculations Aggregate net number of stock-based awards granted (in shares) Aggregate number of stock-based awards granted, net of expired and canceled awards The aggregate number of stock-based awards granted, net of expired and canceled awards. Less: Carrying value of combined embedded derivatives at October 31, 2024 Convertible Preferred Stock, Embedded Derivatives Convertible Preferred Stock, Embedded Derivatives Fiscal 2028 Lessee, Operating Lease, Liability, to be Paid Three Revenue recognized Contract with Customer, Liability, Revenue Recognized Prepaid expenses and other current assets Prepaid Expense and Other Assets, Current Document Transition Report Document Transition Report Customer [Domain] Customer [Domain] Entity Current Reporting Status Entity Current Reporting Status Retained Earnings Retained Earnings [Member] Amortization of deferred financing costs Amortization of Debt Issuance Costs Exercise price, upper range limit (in dollars per share) Share-Based Payment Arrangement, Option, Exercise Price Range, Upper Range Limit Measurement Input, Exercise Price Measurement Input, Exercise Price [Member] Schedule of Conversions of Stock Schedule of Conversions of Stock [Table Text Block] Debt issuance cost, discount, percent Debt Issuance Cost, Discount, Percent Debt Issuance Cost, Discount, Percent 2001 Employee Stock Purchase Plan [Abstract] 2001 Employee Stock Purchase Plan [Abstract] Maximum number of shares for incentive stock-based awards granted to stockholders who own more than 10% of the voting power Maximum Term For Grants Of Incentive Stock Based Awards To Stockholders Owning More Than Ten Percent Of Voting Power The maximum term for grants of incentive stock-based awards granted to a stockholder who owns more than 10% of the voting power. Increase (Decrease) in Stockholders' Equity [Roll Forward] Increase (Decrease) in Stockholders' Equity [Roll Forward] Cumulative earnings (deficit) Cumulative Earnings (Deficit) Executive Category: Executive Category [Axis] Assets Available for Liquidity Assets Available for Liquidity Assets Available for Liquidity Cost reimbursable Time-and-Materials Contract [Member] Statement of Income Location, Balance [Domain] Employee Service Share-based Compensation, Allocation of Recognized Period Costs, Report Line [Domain] Statement of Income Location, Balance [Domain] Company Selected Measure Name Statement of Income Line Item Effective tax rate, excluding discrete items Effective Income Tax Rate Reconciliation, Percent, Excluding Discrete Items Effective Income Tax Rate Reconciliation, Percent, Excluding Discrete Items EX-101.PRE 13 cmtl-20241031_pre.xml XBRL TAXONOMY EXTENSION PRESENTATION LINKBASE DOCUMENT GRAPHIC 14 cmtl-20241031_g1.jpg GRAPHIC begin 644 cmtl-20241031_g1.jpg M_]C_X 02D9)1@ ! @$ 8 !@ #_[0 L4&AO=&]S:&]P(#,N, X0DE- ^T M ! 8&9F $ 0!@9F8 0 !_^$V4VAT='
Z+R]N&%P+S$N,"\ /#]X<&%C:V5T(&)E9VEN/2+ON[\B(&ED/2)7-4TP37!#96AI M2'IR95-Z3E1C>FMC.60B/SX*/'@Z>&UP65T82!X;6QN#IX;7!T:STB061O8F4@6$U0($-
O&ULG,Z&ULG,Z>&UP/2)H='1P.B\O;G,N861O M8F4N8V]M+WAA<"\Q+C O(@H@(" @(" @("!X;6QN7!E+U)E&ULG,Z&ULG,Z<&1F/2)H='1P.B\O;G,N861O8F4N
M8V]M+W!D9B\Q+C,O(CX*(" @(" @(" @/'AM<#I#&UP.D-R96%T;W)4;V]L M/@H@(" @(" @(" \>&UP.D-R96%T941A=&4^,C R,RTP,2TQ.%0Q,#HP-SHP M,2TP-CHP,#PO>&UP.D-
R96%T941A=&4^"B @(" @(" @(#QX;7 Z365T861A M=&%$871E/C(P,C,M,#$M,3A4,3 Z,#&UP.DUO9&EF>41A=&4^"B @(" @(" @(#QX;7 Z5&AU6)N M86EL&UP1TEM9SIW:61T:#XR-
38\+WAM<$=);6&UP1TEM9SIH96EG M:'0^"B @(" @(" @(" @(" @(#QX;7!'26UG.F9OF%' M.7=)1$UU34%!-%%K;$Y!*S!!04%!04%"04%91UIM04%%028C>$$[05%"9UIM
M64%!44%"+RLT041K1FMB,DIL04=404%!04%!9B]B04E104)G445"055%0F=5 M1D)G:T="45E*0W=G1T)G9TQ$06]+0W=O2R8C>$$[1$)!341!=TU$07=11$$T
M4$5!.$]$0DU41D)15$X=V)'>'-C2'@X9DAX.&9(>#AF2'=%2$)W8TY$03!9 M14)!64=H55)&4F]F2'@X9B8C>$$[2'@X9DAX.&9(>#AF2'@X9DAX.&9(>#AF
M2'@X9DAX.&9(>#AF2'@X9DAX.&9(>#AF2'@X9DAX.&9(>#AF+SA!04519T%2 M045!07=%4B8C>$$[04%)4D%135)!9B]%06%)04%!04A!445"05%%04%!04%! M04%!04%11D%W24=!44%
(0T%K2T-W14%!9TE$05%%0D%114%!04%!04%!028C M>$$[05%!0T%W449"9V-)0U%O3$5!04-!44U$06=10T)G8T1"04E'06Y-0D%G
M35)"04%&25))>%%614=%,D5I8UE%54UP1VA">%=X46E00B8C>$$[571(:$UX M6FDX0U)Y9W9%;%%Z4E1K<4MY63-00TY546YK-D]Z3FAD55I(5$0P=4E)2F]- M2D-
H9UIH2E)&4G%3,%9T3E9+0G)Y-"]0128C>$$[,4]4,%I85T9L85&18 M;#E76C)H<&%M='-B5S5V63-2,61N9#1E6' W9D@Q*V8S3T5H66%(:4EM2VDT
M>4YJ;RM#:S535FQP95EM6B8C>$$[<6)N2C)E;C5+:G!+5VUP-FEP<7%U28C>$$[;V)(=T9-2%(T4TY#1E9*:6-V17I*1%)$9VAA4U5Y5VE9 M-TQ#0C-04TYE2D5G>&15:W=G2D-
H9UI*:EI&1VED:V1&53,X<4JZ=WEG<"8C M>$$[,"M0>FA*4VMT3515-5!2;&195U9P8EA&,658,5)L6FUD;%V7<')B1S%U M8C)2,61N9#1E6' W9D@Q*V8S3T5H66%
(:4EM2VDT>4YJ;R8C>$$[*T1L2E=7 M;#5I6FUP=6-N6C9F:W%/:W!A86YQ2VUC<39Y=')Q*W8O84%!=T1!44%#15%- M4D%$.$$Y531Q-T9867$W1E9S28C>$$[E-A<%I816QV1D-F4W-
U1$9326Q/ M>$D0>2MP0BM78W1R3E1/5R8C>$$[5&II87)K*VUA3'-F2&@P-'AZ06M4=DPS M+W,V33DX;F9M8VPR63=,5VES8WI55T\X031O>"]W0TQ!3FQ0=4VY;&U8RLR M051W-
61J,R8C>$$[+W)E83=5.6YZ0S4T9'@O3B]6*TQE:$%G:6\V6G8S;&Y9 M<3=&6%EQ-T9867$W1EA9<3=&6%EQ-T9867$W1EA9<3=&6%EQ-T9867$W1B8C M>$$[6%EQ-
T9867$W1EA9<3=&6%EQ.#@O34@X-61#.')34' Y<6XV4S%L9&YT M,&%K55(O-'1C5C,O>5)V-#!Y=UEY4F(P=EDS$$[941&,SE4 M-V@K;C$Y,97E*=#!!4&%Q2&UW+S%M3UEU
M5W$$[4BM93F-:<71Q3GE39'E4 M3DE39GAZ16YB$$[2%5$%DT94YF1GDU1'IQ=694,TE8>EHK5G5R*UAL93AS,TJO85EU-U-+=$I9
M;#A:14A99B8C>$$[>D0V85IR=%AO2E%&:F-.,UIV=$1I,591;C9-;C)(,T@Y M2#-S971*=6UA2$Q",FU33#%F.'503GI0=S!A.65U,4Q+53ED=CA!9%I0+R8C M>$$[04)(-
W9$3GHR3C)I8CA'9BMA9C!F<2M4>%AB=EIL6&UG4#8S-B\Q+TXV M2&Y44$Q/>%8R2W5X5C)+=7A6,DMU>%8R2W5X5C)+=7A6,B8C>$$[2W5X5C)+
M=7A6,DMU>%8R2W5X5C)+=7A6,DMU>%8U>"MD2#5J4V56.4E45#E/9FIR5W!+ M=VIC2&5#2#=,4R\V>$]Y93E4,GI/,&5L."8C>$$[43)F<$0P9G,W,E-.5< M-2]W0C-$-
U0S9G(O82MF.$%Y:C52,79Z9G)14Y30D5B=B8C>$$[;S)T-U-X85!&>'HU9$%/=FM(,%HU4R]* M3-F3T\P9F%J M5C9G:T-2>"8C>$$[=S=O-V9-.'HY,VMZ5F)/,%-(,%5G:E=(8CDR155,=# R
M<%1';E%N3$UM>51A-C)T8F$Q:3E+,FA30TE%:U)X<457$$[4E!*2UIU4DI0;7%%06=G:6]/>$)W$$[-T(W5D]O M:C1E42]V23EE.&9R1$=T4'5N:FM34TYI4U/;TE.46,U,TE#1%DU:#(K
M8D=#0T1Y93EE6&176%9D1W1R,V(Q2%=K=R8C>$$[2&%29&TO2&9/-S!/<#AB M1$=F6'(W,WI46&%B=V-S;V1/;G543$UT>$A9<3=&6%EQ-T9867$W1EA9<3=& M6%EQ-
T9867$W1EA9<3=&6"8C>$$[67$W1EA9<3=&6%EQ-T9867$W1EAY1"M: M9FU'5%AV3RMQ6'!B;$-K>E"8C>$$[9S P23EA69A23!91V]8-G)D M6#=K9D9Z8U9732LP86UL4$=P-
S5Z5W)Y.&51.7=E0C=D-U%/<#%"3BMI3R8C M>$$[,&8Q+T9M95ER<&Y9<3=&6%EQ;"]M2%-9=%@P5S@P-E%!+U=)>7%%.6Y' M-DXY1$%(2W,K25I)1THV=59O=%-
C1V%/469W;C=/=C)0;B8C>$$[4S)K6EF@X,$@Q6$!',W)F-5,V9UI,5RMS>61O,E-:0B]R9W$S+T52 M;38Y;CAM,#1E-'9$*S!U1W!1;C,R2&]'9"8C>$$[1SAW.%@X-69N-W%K;FUI
M8GE:*U=/:$AZ5C5J=%-6=G)L;30R3G-Y;6A$=4=13GAB-%=*9$9",G%4:7%8 M4S9N+T%--6$$[86=V5G1.:F)I=T$V9TU:;W1Z+WAK3TMV M4G9Y$$[-'%W=GIP*V9E$QO;T\Q4V1S5E,V-
3%R+T%*>30P84$V;F-A4"8C M>$$[;U=T,C9J,4IT371#+W)Q9TAX0U T,$Q..&DO6PO3TQ14'I& M,#)D$$[-T5$1E50 M.$%M="MA,$AK1%A02TLS=D5A4G)6,TYA-FQ+=S-I:D-
+1FQ$9&=K:VEL=CAM M=4MV4F=1=T)"<41U0T]H1TMQ3C=E,G1J6B8C>$$[>C-T-4MS1G!A>'9.8U1U M84MK8V%L;F1J-$MO<6-6961F;&(K6F5S969V2DAM2'I&
<'1V16)M2RMV$$[>F=V=4]U2W-0=E!/4"]/6%9N6GHS;'@U M53AU3$)B4G9.2W=K8VM):6QM3D)F8C=$1E5Q.&YF78O=T$U4F5C9$%G,3=1
M9DQ0;#8T,"8C>$$[>31:,&EL8WEX16U*>6IF0SDVE5V4#AN M:RM7.3@W5T9N6659679863)T:U,P2'!O2WAM=G%Z1W W+TAI58K8B8C M>$$[=B]/5#-N5%$Q,7IY+W=#5W9,,7IP>GE00W-
R;5=).#1Z4FAX93E6#5.,3,O04IY5W5F33%J1#5S.'5A2%IE6&Y::'%&>F%3328C>$$[,#9,=UEQ M54)U-68R*TDK=V-66CDU,C@W95AF2F9L-C0Q-U@W;C9V67=55E%0:6ML:V%V M0TM*2VIK-
U4R2#!M9T)/2W9(8D@X>78X028C>$$[;DEZ>C-%3E$X;"M6D8O-7E0.$%,;7%7 M9'(U=CAL5RMT86)D>GA7-"8C>$$[=CE'9C0P859G9UHV4$UQ:7)$-V%)4#A! M2WA6;#,U+V9M5')V-
65E4F\Y9C!70S%U3'@W,D$$[2W91-T=D-3=+,VYC05!,1VIS0C!Q>6=M;&-696)F.$%/ M478U;V$O*UA(:W5Y,7I1-V4P=6)U-3%+2WED3#%*2&I%8G=4>6MG4E-1="8C M>$$[>351:G8T-
UEQ,35V.4M;79O=#=Q86%8;VME=%%#4S5I,'=1,DXP=DAJ M8E'!U07$K8SE04B8C>$$[2CE3=&MU M1R]D>7I)2E=/*WI/3U)/96@V;4923F1Z-B]+4FI!,3!$-V,V6C4T*U%/>%8R
M2W5X5C)+=7A6.'HV=WE2*UED5&I1+T%L,R8C>$$[3W$P,C)%"MR:#8U M93AV2]Q M+W!E63EQ23%I:B]7+U%74R8C>$$[+VY,-6MV4$QF-5AE6DY:4E5:TAU:E-C=F]Z<#-
I5TTO.#1W*U5,3%%0>6TP=3A3369P2%A6 M3V\S.7A4."8C>$$[-5!562MI0U1V4DEU3D(T,5!F1EAR3TMS4B].=GI,8RM7 M=GDP.'@V,V%V-
F0S85=5;C%75615;6PO9%)/4#E6,T)X5FAV+T],2&Q'>"8C M>$$[,%0X<4Q$53%13G%F;4)N=G(K-4\W%8W M0FER7$$[5U=34U)B M6FY91"MB,5EM+S%L-
4A&5F(O04IY=#!29DUF;5@X='9,1%-'0F19=F)Y1#9W M3GI'5RMR2414=G9*6$975"]!4$]/6&YB528C>$$[-WI28C-Y2#5L+V1E8E!*
M:VXQ2S1J8S%A5S%1.$E:450Y;TQ4:%5D=4QF=%EQ9W8K8VD9Q5VHO M04I195A*3T]Q95I(5V)7-R8C>$$[:&1X8F%B1S-*:3E/;DUO5S8W:&50-UEX
M5D1F.#1E5S8R6&M0>D9P<&%S=&XU:'5O,TAE:3(Y=6=.96TU431Q.6HX,F8X M;W)R4"]-1"8C>$$[8R\X04IL3FIX*V90-6%E4RJW070T9$0X=V%H3"8C
M>$$[8F%I;#%C5$Y%;'9.2T]%:D%Q95-+>31Q.7@X:"]N9"M89FYV5C5T23AT
M6#AL,6915S=88VMB,C@P24533VM:4$M25D@R<%8R>%8U:B8C>$$[*V(Q%9V1EAH6"8C>$$[+T]:4"]K;S1F*S)R8F8X M04IQ8D959' O+T]66#5+=S)&=$1*
<3@T:VII4DA(,4\U3S9Q068R359E5B\X M-4TO;F0K6&9N=GE(66%2-28C>$$[878U3'$K9S%32S=K:F4S;6A!:5,S=4EY M955I<5!T4W)T:7(V-WA6.%DK8CE(:S!4>E9Q;6U-<%0V<&-Y3$8R4'
X=55B M9C=*0T1N;R8C>$$[*T-9>319>C=X+V$K<6%$541,.&I0=D@Y7%F.6M$5#)Z9V189T],25E(<#EZ-28C M>$$[=G(Y2V-'855$,$\S=39*-6U--&)S5F1I<44Q9E9,5%-T375T4W9(-
%6ET0C=N;U!F0511='8P,FYL;7E2>'$$[3%EF;E0K M64=O6#A6C!T+WEC.')35%!03$YD=B8C>$$[4$MX958O55566FI6:E1H M-#5/9EHR3U51O,VPV95=E=TUR4U1)
M23)-65M,"8C>$$[3U!#4UDS6F1D$$[-W1P$$[=T@R84-V M6$98=5I)07%D9T]P>%8X,3,R;U$O;78O>FMP;W@P3FAD*U=F26%I-'4Y4E0T M;U=U5F-Y1#
R*WEE57EO:2M00FU&44U65"8C>$$[,S@X03EX*V0O=T-53G-7 M-'!(93---FUL5%5007A(,"MK0FER6#4W-E!Q4&MR>E9P4#5Z*UA94SAU;G-L M;#5Q$$[,5%+2E4Q;V5"+UIX5DYF*V-
F9DLR<5A- M97 O;68U;6HO=T-D;#@T=#8Q=6I$93(P-F]-15-6,T-U<7%F.55*-S1Q;% O M3THX-G1:*R8C>$$[95E+2&Q(-6=N8VYT4C%!2"]%359E>65B4"M55C%N+VU"
M=68K5$Q9<3@Q+S5X4#A!+TI*85(O>&YV4#A!<4IF1EAQ=7)F.&-Q.2\T=R8C M>$$[4R\X045$:7)X1"]N13=13D-V9GEH=#4W>E1R5S5N3C=D07EZ47AY4%%- M2T1K>6LT<3ES$$[:V5
K8FYK-S@R631(;C!I,T$P>E9X1T]24E4U%0F0R0V]T5%1D;4E! M2&,T<3A/+S5Z2B\X;A+R8C>$$[04YT5S(O-4Y467$Y5S!R>7 U5V)3-TUN M4C=%:W=2:VLR,$Y394$O>6-
694IF.#5K84AO=&@K5T]M5%=/;C(Q<$LR'=+) M,&M%36-B1B8C>$$[5&%84LC<4A5D%X5CE'67$X52\U>4,X:%,S36%E8DY0 M:35V06=I,5)&1R]P$$[3V1O0THX1U(U+U0K<&=
(-5=F;61D9517 46%#-$14-DAD"M+9#DR=#)42"8C>$$[5G=S8EI) M.&HK9RJ6CE.-DIR*VIA-5EP9F%49'@S;',Y4&IJ3E-P4#=,<69I5G9::%A/
M3GDT<%EZ56A29E!T4G!S;4=81&M":55F;"8C>$$[8E%H.5$Q2W$$[1FE/;U)E<64-C9FM.-4IM=DY1+WA.95(P$$[*V(U6EAH>&(R6$(YF1IFHY-4TX-S9I=71I4S0P4'I+;$-
U$$[4U)Y;T%5>7%D;DMG541'<3,K5E%5>%9I$$[+TQZ47!. M23!.%9J+S5K9FM$-50X M-39M;78R.7AC95@O3DU61$AR96Y.=VM:;"8C>$$[1D9A5E)4:U9'=UE&5SDV M67%X:30O=T-
C9&905W)128C>$$[FUK2C53>E-5 M;UI*<$1U-V9G3V=O3G-64V)Z9"M6E5K=28C>$$[5UAJ,$A9-'%Z3RMS8DQ53$ME>'9O175B3S9J84%974D521E)&0V]O05912T%!8D%!1$97169L;"8C
M>$$[*U8Q5DQ(,#%O>F-G3UA88D97 M6&%R66I53DQV3$%V-EEU-$I)1$E"57%*14M6<'17;&-6628C>$$[-2M6;C5F M=RM14$IL<#59:'97,4-/,65A45A4>&E)=#8P:E-5-$)N-F-Q9&-66E)D44,T
M=%IO0V5);O>3-7;DE%GA6-$9O+W=$>B8C>$$[:7HU;#!7>49J;S,U;V$Q M<'1KB]N M9G(O5SEJ,E@W4D-H1%!Z+R8C>$$[04HS-B]W0F)Y3TMF>D0U9#%":$A*9&%4
M<45F=W5!6DQE565Z1#17<#@X,D]A14UK8C)K4&TY84)I>G$$[63%Y8FI3;%-S4F(O04E)<'DO2$Y0;#!736-G,5(W0C!2 M3BM'4'0O5VM7;V%X-6@X=UAI9EAR<34Q3S99,&E34FYL87
W274Y4&M";28C M>$$[=7DT9T]4=61.9W=A95!O:D=%979)9DXV5#5!+TEB5CE2;4IV=DUY=' K M;D-J0WER4S5L2&=W+S-5=FI8-'999&,Q:V!;#4W=&HR>"8C>$$[>%EO;4=N
M.654*V0O0U X06EV=2LU.4(R9&YA,E9R1F%7:U-W5S!#:$E9549&5E8R04%' M5$%F36-U5U=34FQ),TDX>7)9=&)S5F1I$$[$$[+W,O<$0P94@P971T;#)(>$PY2$8X3"]1 M-5=L.&4O,U!
(9CA!4G8X05%W4B\K:&5V5TYF,%9Z$$[-5AR8GA'6BM6+SA!079!+S19+U)T2V9(.5$Y2&Q4+TPY M4#1V=GI#>6-F.$%&8G Y9"MB+T%-=C1N*V1F-E4O>70Q-W-
69&ER$$["UD969A=6QT(CY#;VUT96-H7VQO9V]?9G5L;%]C;VQO&UP+FEI9#HR83,U964X-RTP838Y+3DP-#@M.31D-2TS969D M-3%E.3=C8S(\+WAM<$U-.DEN&UP+F1I9#HQ8V0W-
S&UP34TZ1&5R:79E9$9R;VT@ M&UP+F1I9#ID96B-F5D."UB.&1D+3(T-#4M.31E M92UB-6)D8C,S-3@X968\+W-T4F5F.F1O8W5M96YT240^"B @(" @(" @"
M(#QS=%)E9CIO&UP+F1I9#HQ8V0W-S&UP34TZ2&ES=&]R>3X*(" @(" @ M(" @(" @/')D9CI397$^"B @(" @(" @(" @(" @(#QR9&8Z;&D@7!E M/2)297-O=7)C92(^"B @(" @(" @(" @(" @(" @(#QS=$V=#IA8W1I;VX^ M&UP+FEI9#HR83,U964X-RTP838Y+3DP-#@M.31D-2TS M969D-3%E.3=C8S(\+W-T179T.FEN#D:05&Q-87-W%B4S1DE=4V&)%28R5EQ2;Q0U3417:&>3H1 ("
0($ M P0%!@@+!@8# ! @,$$04A$@8',4$(46BW&!,A0)D:%"4B,SL<'18D,D M-!5R@I*BTF.3TT24->%S%C87-_"R5'1%."4F&/_: P# 0 "$0,1 #\ G\ M BY=PWF/<;8WZQ4:RRFTJ<*TK.F5
M.+7F.VLFND6N8$LF,ERZ!8UK[+R6TOL%"@.MN*(XTP&2/RDZW'U)(CEH\3/^ MNBO4_P!8].3AA]5PCNVU+1.;TKRHKVJQ+EMT7E9'FD]/VL>+*KW>]_:;JV- MNY]O+)=.[]+62K2=N!-
^QTM_,HU?!2IG\N";:QY<$NYFBN4VD^15:4K6V71Y M%NTR3UEAURE%1F%27E)2SE4KSJSEQVNI$J3":49QED72O>_KQ(]+2V_;Y\N_;A&5=;3^*NOPMM[]:3Y(/@U.7-%_ M S-
7T0=@WWA[G1ZAWVA6=!]/3KR,A3CK#(R=6\7%X\))SC\Z^+4HNFMUS2^= M'6*9$>]GC\OJ#7/DU&^W(K,G8/>SY?LBOY-1'Y%9F^/7MK0V4&YHK2QI>MD M-
RZZVJ9LFNLH$IH^K4F%.AN,28LAL_%*T+2HC]AB)C?E[?E0S<"VRC-JDI0L MKDX3A)>$HSBU*+7DTTRL;QM>!NV%;MNZ44Y.W70<+*K81LKLB_&,X34HRB_. M,DT_8=G.,'=+O:95=A_(N.
[D5+]CBQ]E5$4OMCKDE\Q"\EIHJ$LW\5!&7GD1 M4M3$(0:E-2G%>&6?:_U9[AMDZ]E[FQED[?PBLVN[[:OR3OJBM+HKSG6HVU] M MPNDS6SWR]">U;E&
[J+LY..'N7&4MMME_5['XM8UTGS42?'2NURI;:2G1"/'N M'BF6XQG-!793AU]5Y+CMLP4BON*>8S-A26S\%))UE2B;?961H=:7Y7&G"-"T
MI41D6>6S;UM/4.VU;QL>33E[9='6%E4E.$E]*\&GPE%Z2BTXR2::-7V_=/[Y MTMNUVQ=1XE^%O&/+ELIN@X3B_+@UQBUQC):QE%J46XM,R$29#@ M M M M
8]EF5X]@N,9!F>66D:DQG%]>PO[ZWF*-,:NJ:J*[,G2G?*2E])IAI1 MDE)*6C\L>B4D:C(CXV;F8VW8EN?FS5>)37*2UDUQ;22XMI)LA-2.07*F*1\QR=)>6GH2B(M/R^L.L(]
[/E^R(#)](3(K,GB/>SQ_9_XA7\FKQ((K-J..O)O9_M'3(2ME\MC=I9K[2\BPVS6Z_C60M((D&4S4V:FU6 M[MWW6ZQ[4[K]_P"G+N; LDG?BV:NB]+A\4=?AFEPC;#2.D9J,XR0N./*36_)/'3
ML<5DJJ,HKF&EY+@]H^T=U3.+Z).1'6E+2+BE<=\&IC*"2?4B=0RX?IEM&[3] MYNDN[>UO)V:;HWJF*^\8=C7S:F^'-%\%;4WPC;!)>"G&NY%IB[R]BNL^_RV\ MK#WZ"R-
CNDUC9M47\FY+CRR3U=-R7&5,VWXN$K(+G>R@[<.E@ M M M M "/5WH^7Y0H];Q)P2VZ2YJ:W)]RR83_1<>#]BL<2P:0:/,9*GJ]*VF(/RJ M)I$(B,T.NI&-_?3K!QICT?M_BEI/):?
@N$JZG]/"R2]BAY-HV^?AJ>G9Y-U MWJ"ZJQ_ZO4[,;9XSCPE/C7EYT=?*"YL2F7%.3R>"E7"1'FB/>SQ\?E]48G9- M1M_R*S)XCWL^7[(@,FHA,BLR:([]/'Y?6(5_)\2#R*S)XCWL\?^/_T" R:B
M#R*S)XCWL\?E]7J*_DU$)D5F3Q'O9X_+ZQ"OY-7B0>17XGU# LXRC ,DJ,OP MV[G8_D=+)1+KK2O>-I]IQ/@MIQ)^9J5$D-F;;S#J5LOM*4AQ*D*,CXVT[WO7 M2N\4;_T]D6XF[XT^:NRMZ-
/S3\I1DOAG"2<)Q;C*+BVG1NK.E]CZMV7(Z>ZD MQ:LS9LF#A958M8M/P:?C&<7I*$XM3A)*4)*23)&?$'FACG(2K9Q?*%5^-;9K MHJ/>:GUT-0LGTUN28!&X[']\"G&B4IO:;V"]16T=UL2
M.Q;XZL+KRF"YJN9*&7&,=978R?'5;.5E'Q2K7Q1D9-F+(M M M &O>[^6'&SC#.7O+ M=>O=<.FPF2Q37M_%5E4^.L^A/5.'5YS8;W:R?BP=:8;.\/F>E:9!])Y>SU5_=>ICZ?*7B74_
MH7(ZDQ*N%,9V/_)7Y^/YC8EVY_!X]0/4<:\KN)N^Q=,X<_M5QE/A>P0F1U5FMZ4UUQ7OUD_X4OS&9O1WX-W8S:80LZWZCZDW MC+B^*H^Z[?CR]JE7\G+OT_PI9;"E(/J1.Q950]&?
09^U"T*09>!D8CY]3=01>L3/M.)]YGN&8\IE,G M=L#*8C/7I"R?6VM)25>9U;J_5GUF*5-T]U-SI\Z4?E21)3T(B(?RNM^IZ/\ MB%./LE"M_G44_P YUKO_.&WZ0-X4G3TQ@Y$OT\;
<=RCIHDEI79E6TKP\JE MJ]6]6VS<;77Q O(NJ<8;V5IW4>=06C/U5XT]E6 W,E)J4K[+/DVF:U*%I\Q) M2:*]!>5)=2-751\RGNEN]#TR\>BV"_5YJV_KUFO\TQRZQ_".[.9)SZ*ZCZA
MVK*EX+)6+GTQ>B\(1JP[6O-J60WJ^#2T2Z+:E[[_!9S(XD/9V';)U#8/&V4 MF.5+2:/&:&_CG?VF6W/FBXK06>-N*CY/2_2$]1+D M>\16G&(33[QI\K2ND]NG773^'L-^]8>33D?+A\,(R7-
CSO=OO>#:^U75FP;KLL\W(;OR;J)?(JQ?BRKZLE*6-=\NOA7\NV4 M9W2JJ3ULCK"YS+/,FV7F>4; S.T?N1EI'1MEI*6T2D4D183[MDY.Y9MNX9DG/*NG*D>FJ(XVP[;BXU)%SQ^7U! Y-
1"9%9D\1[V>/R^J*_DU$)D5F31'O9X_+Z MP@,FH@\BLR>([]/'Y?4%?R:B$R*S)XCWL^7[(K^35XD'D5F40WO9X_K"O957 MB06349YCMY9T5G775+82ZJWJI<>PK;*!(NF$:VT,YE?J>3CN%$V\2?
68E/KM$M*)QN$\GIU_OY<^7FTX&:WIU]!/ M?SU%?)WC:\&.R= V--[IN^G559#@V\2C3[QF:K7DG7!8SFG>36]=(O7*3OF MFSM/&G<^K,2?675<'%N[V4VYO+.PN;>RD.2[&UM9LFQLI\IX_,()FS
MI;CTJ5(=5XJ6XI2E'[3%1RZWS.3\39+MF#@;9@U;;ME%-M],%"NJJ$:ZZXK MPC"$%HQBO!**27D?Q;5\OE_8$59'S.5-'[FU#B61X%FCV#*QPK8ZHXED3V[M#GL$;;#S(^V!
[=ASV",M@1UL#W#"_8(RV'D1UL3W,9SIT$5?#@1MT#((SOL\ M?E]<0V161-J9,F[6W K$=5\8EWFZL"Q_)\YW_"K\BRG&\UQZONXM%A!L.N8? MB,NJNHTIAN6Y!FKL)Z%M-
NHDS"CNI,XB5'D)T!T9B;?L+MW6BNS+S4I3C9%24 M4:_T(,,DUKH^:7#767*_LH\X'KK]5_4/7G?!;?VSW:,P>ENDK;,?%RH^S73NZJ5VTRE@Y; MU>B^.IOWPD^:/^)))+]%GU[/_B6]YNB'5M?
<>JCJK8(\L799IC;A"*T7PY-4 M'7=HM6_O%$[;):)Y$.+_ O(_@IR2XIR9$G9&$NS\,;D)8B[+P]3^08)*]5U+ M,;WJS;C1YF/2)3JO(TQ:QX+[JB/TTK3T4>_5O;_*EZ5;GN5#E@ZZ*ZO6=3 M\EK+36#?
DIJ+?DF;:.S/JG[+]^J84]%[G&KJ5PYI;EJ./G1T6LN6IRE#(C% M<93Q;+X17VY1? USQ^7[ZRR:O$[UR*S)HCWL\?E]05_)(3(K,GB/>S MQ^7U>H@,FH@\BLR>([]/'Y?
6(5_]((/(K,FB/>SQ^7U!7\FHA,BLR>([]/'Y M?LBOY-7B0>1695#?]GC^L*]E5$#DU>)]&Q#*KS$;VIR;&;672WU)-9L*JT@N M>G)ARV%=4.-GT-*TF75*T+)3;B#-"R4DS(X[;]TW7IW=J-\V.^S%W?
%M5E5L M'I*$X^#7EIY.+3C*+<9)Q;3IO46P[7U#M61LF]T5Y.TY53KMJFM8SA+Q3]GM M334HR2E%J234E;BAR7IN1>")F/G%KM@8ZW'B9I0,F:&TO.$[.:]JD+4I:Z>V
M])1I3U4J,\2VE&9$AQSE?GW?+HZPPE&&;CK@M7JHY%2>K=-VC M:6K=RFY=G.JGCU<]W268Y3P[WQ?*M'*BUK1*ZK5)O1*R#C M9%)N4(;4COTZ' M M M ^-
;WY!:>XSZ[M=I;NSJFP/#JHC;*9:/&J=;V)M.O1Z/&Z>.EVUR_F-LK-F' M#9>?6E"E^4D(6I/(Q<7(S+53C1UOP2][.P>V7:SK[O%U71T5VYVS(MW/]"_CR5KX*H:I2NR+9:5T40;7-
;;*$$VHZ\THIPZN?'?-WAR,=NM=\=%W>A M=+/^M!D6T.6B-MS.(*TNM/'EC\-/MIVDCC=7=VUC=4=Q(Z3C5.#EM>'-:-?*HL MBGEVP:>E^3'DUT=>-7."L?"%;BW7%NNK6XXXM3CCCBC6MQ:S-

2UK6HS4I:E' MU,S/J9F.#ET^)M/QW&$5""2@DDDN"27!)+R2\C_(J^73XDM3,"KY=/B2E,S^ MJ%=!7[8:/0YKXK4_:VKY?+^R.%-"FC]K:O8.).)Q9Q/:,+]@C[8?D.#;$]P MPOV",MAY$=;$]NPY[!&6PX$=;]PPY[!&70(ZV!U][0W#-7*3D!'S3,:OWK3 M>DI-9E&5IEL*5 RG*3=9AV3IRZIJ4)PDXSA*+UC*,HM2C)-:IIII\4< M4N8'9XU_L1-KGG&==;K'.%D]-E:^E* <:USDC_5UUUNG-"7GL'LI"E=&TLIXXT>"3NU:6;7'363FXY6CE+YM[4:G'.SG7 MN=ZERZUP/9.+6^'9=1OFQ8TEU&-B0WXJ)J3'=2I<6PKI24^=B5'<=C2&S);2 MUH,E'B!ONR[CLN;9MVZTSHS:WI*$EH_RH\U=U,N:+]L9)Z2KLCX3JLC&RN6L9QC)-'KXCWL\?E]04 _J. M9D5F3Q'09X_+ZX@,FH(B/0(/'Y?6%?:R:B#R*S)HCWL\?E]00&340F169 M1#>]GC^L*]E5>)!9-1ED-[V>(KF55XD!'DU'WO2.W\HTIGU)GN*OG[U6N^E8U MKCJVX-]3/J05C26)(1*BS&DEY5>52F7DH=1\]M)E-=O>O\ ?^UG6&+UAT[+ M^LT2TLJ;:AD4R:^919IXQFEP>C<)J-D?CA%G4_<_MWL7=9[&QK&#X_GV)2CDTV00DR&VW/(4 MN!*0HV9U58-H4M+,^MEH6RZDC-/F3U2:DFE1[Q^A.M=C[A]*8?5_3MG/MF95 MS)/3GKFN%E5B3:5E4TX36K6JUBW%IO1YUMT;O70'5&7TGU!#DW+$WY6UKR61 M?&%M;:6M=D&IQ>B>CT:4DLT\%N*H M M M &@O/CN%Z8X$ZX/(0Q)*=;::DJ]T5K(\JFI0\VU:67G M4MS'L)A3&O+-M'&G"1T-MAN1(-+*I_8.G<[?\CDH7+BQ?QV-?#'W+VR:\(_6 M]%Q,F_3+Z6NO_4QU9_=73T7A](XLX_?]SMA)T8T-4W77IHK\N<7K5CQDM>$[M9U5=;B-J M2VCWB2XIV;-6A*Y#SJB29=LX^RX>TXWW?$CHO.3^U)^UO+^P7DD>F'L1V&[; M^GOI"'2';S#5,)15\NGQ)2F9Y(5?*JT>I*52U6A^EM7L$59'S/ MV:,SQ? #LPS*0N'B&*9+EFZ5D=19^%@8\O"63?51%Z>R5LHIZ?2;!U/"_F/;,>]5 M7$SDS9Q2<4RI=2ZCYSVS<)K6-%S7N MA+^0ZAS_ %*^G' M^1G]P.B:+]->6S?-KA+1^#TEE)Z/1\?<>TE<,^8E0PF5 M;<3^2U7%-Q+12+'1.T83!NK)2DMD])Q9ILW%D@S)/7J9$?ZPC[MIW)+5X]Z7 M_=R_D.#1ZDO3GN-KHV_K_HF^_37EKWS;)RT7B](Y3>BU7'WGR*[Q/+,0DIAY M9B^18O,49I*+D5)94LDU2A:B)BRC1G3,D.), #V*+]0Q)%M3TLC*+]Z:_ MA_U7*2\4UX^3/=81BF29_E>-8/A]3+O M\KR^\J\;QRE@(]29:W5S,9KZV#'29DGU)$I]*>JC)*>O4S(B,Q&K&MR+HX], M7*V)L&W8MN3D76/2%5-,'99.]D8Q; MT6K?@DWHBP6X2\6<<X>\>,*TW3G$FWD5E5_L+ (HK:D)RG8%PS'5D%NDW$H=5 M!C^@U!@DM*5HKX;"5]5DHSR%V#9ZMCVRO!KT=B^*/47WAW/N/N*LJVNR7R-OQY-/[K@4N7W>KAJN>7-*^_1N+R+K7'X7%+;,3 M1T :P)&H^6&&.8UL2H3&OH$>06(Y[5LL-Y3B,UTC4ER%*6DO?JU MXB.3 ?-4>0GQZ(=)MU%-ZSZ&V+K?;GA;K7IDQ3^5=%+YE3?L?G'7[4'\,O<] M)+O+L9Z@NX78+J1;UT?D.>U6SC][P+7)XN7! <&IQ7V+4M?EWPTLK?#XH.=21Q+:$AY"9L!T_7 MBN*(^KC*V7G@M[Z'W)X.ZPYL:>KJNBG\NV*\XM^$EJN>#XQ?MBXREZ M>R?/OH+U =*+J+I"WY>XTJ*S,&V4? O.'9+713BG\=4W&3IOBN2V*?"%D;*H? M"(CWL\?E]0=79-1VKD5F3Q'O9X_+ZYBOY-1!Y%9D\1[V>/R^KT%?R:B#R*S) MHCWL\?E]00&340F1695#?]GC^L*[E5$#DU&60W_9X_+ (!7,JKQ(#)J.DG M+D)UWDT[T\!V'.CQT.2'%%'Q[+W$HBUEJGKYD-1;D?O1+MWUE_P""]]MY>CMZNC'63!+C9CTA5=[%"[2-%W@OW5DI*-33 MPN]6G9I===*/K'9*M>K-GJE)]*7-D8B;E94_ -RJUE=4N/]+7&+E:M._ V]FI M@3 M #GEW%NX1KG@-J%S);0 MJ_*=N98U*@:GUBJ;Z,F_LVT^1_(+U,=7OL#"<>4M*YDA)4^X:(K2TNO$M%N MZ1Z2S>JL_P"57K#;Z]';9IPBO*,?)SEY+R6LGP7'*#TL^F+JGU*]<+:,/YN' MT1A2C/<<_DUC36^*IIYO@GEWI-50>JA'FNFG"#C* -N_>&SN1FSLIV_M_*9N M79UETXY=E92S\D>*PC['!IZ>"CI%J*&HC$EB)$82EEAE))27M\,BZMHP]JPX MX.#!0QJUHE_"V_-M\6WQ;/3?VV[?=(=JND,+H7H7#KP>G,&OEKKCQ15\NGQ)2F9Y%7RZ?$E M*9FSO&[AMR6Y:WBJ70FI\DS9F+):BW&3)9:J,)QY;IMF?T]F5R[QVO?0PYZ MI1CD*F/-I,VF7#+H*QETZO1>)U1W>]1O9CL%M:W/NIOV'MEDX.56-[J[18FUR_,Y%5"37S+()ZDA[CG\- W7MLU]WRJWE+D25>@_*U_I2&U&C,F MDB=.-,V'EM?)>F(<,_3>;C4<-.N[2TBD1IR'8=>[L^]]XIJIC$W/W\A1625'^K"1&0DC,DI21]!R*MM MP:?LUQ;]K^+^'4UM=Q_7-ZK^Z4YKJ3K7>*,&?_# [?8MLHY?U)0P(X[LBO]=* MQOQDV^)O55U-51P8]72UE?3UD1'IQ:ZKA1J^#&;_ /4CQ(C;,=E'JA*2(TE),C\'\RA&<7&:3B_)\4< MS W#/VK+AG[9?=C9U;UA95.5=D7[8S@U*+]Z:-? Z7A[Q9QG9%'MW%^/^J,5V M1C:I[M-E>*X938S.BR+.%)K9LQ;-%&KX,R>[!F.ME(?:=>0E9^523\1'PV?: MJ\F.97CU1R8ZZ2C%)K5:\-\%KH_%\3MO;[U=O\ G]&9J@KL M7*S+LF$HUSC9""=\K)PK4X1E\N$XP;2YHM&R DCI@ /D>\-'Z[Y#: M[NM9;-I46V/VR"=CR&O39M\?MV4.)@9#CT]3;JJZZK5.J-MPDJ0M"EM.H<9< M<;7 =3=, [1U;M%FR[U6K,2Q<&N$X27V;*Y<>6<=>#\&M8R3BVGV%VO[H=8]H M.L<;K?HC)>/NV.])1>KJR*FT[,?(K37S*;$ES1U3BU&RN4+80G&(1RLXJ9Q M(V8[A66?^]L=M4R+'!,VBQULUF643;Q-FYZ9K=*OO*XUH;GPE+4N.XI*DJ<8 M=9>"G#76+T:;C*,GZ'>PG?K MI+U!=$QZFZ?_*OO%#C7G84I)V8M[CKIKHOF46:.5%R25D5*+4+86UPU^B/> MSQ^7U!U/DU';F169/$>]GC\OKF*_DU$'D5F3Q'O9X_+ZH@,FHA,BLR>&][/' MY?L"O957B063699#?]GC^L*YE5>) 9-1E<) V>/ZWR_LBN951 9-1(^X1[Z5 MNO4L:'=S? >C^[Y+UXMVPBX3DVW*ZJV3T4HHTS M>IWM0NV?<">3M=7)TKNW/D8R2TA5/5?/QUY)53DI0224:K:XK5Q;-RADZ8W@ M M M !KQRGY,:WXBZ/S3>>T)WHT6 M*PC164T=YINXS'*)B'$8_AV/MN]2>N+V8CR),R-N,REV2\:&&75IG>F^G]PZ MHWBK9]NCK=8^,OT807VK)>R,5];>D5K)I/LWL_VHZI[U]P,#M[TC7KN.99^T MMDFZL;'BT[LFYKPJIB]7^E.3A5#6RR$778&8O#6XFCP_&HJ^B(=/3QUG[$DY*DK=E/FN0^\XO,S:NF\#IK:J]IV MZ.E,%QE^E.;^U.3\Y2?U):16D4DO43V8[3=(=D>@L+M_T92J]NQ6UEK2^;E M9$DOG9-\EQE;;)>WEK@H4UJ-5<(QUW"'S*?$[DIF!5\NGQ)2F9Y%7RZ?$E:9 MF38;AF6[#+RFBPC!,;\N\PS#)K!FJQ[&<84\MMW(9K2S4EVMJG40$J07GF3&EJ:+KK<-TC;)PQ5\'ZS_H7E]? M'W(TE>I_\5?=MPGD=&>FF$L/;DW">^9%2^?:N*;P,2V+5$&M''(R8N]IOEQ\ M><8V.3!B6'XG@..5.'X/C5#A^*4,1$&EQO&:F#1T=5#;Z^2-7U=:;OQA6B,S M/HA!=3,S/Q,S$(VV]7Q9IMW_ *@WWJK>+^H.ILS*W#?!D8 '" ^"LZ_V>11)M M596-JV16>:4M%*$]&Z[(PLCJXZ.')M[4F;:%V5DVK=@5YP,BQF:;"G$>=4" MVKGB)ZLO:B0LDE*JK>&I+S*^A*(E&A9)<2M"=9_5W3&Y]*;U? L6[PY,RF6FO MZ,XOC&<'YPG'1I_4])I>CCMYW!Z8[K]%8/7?2-WS=GSJN9)Z*RJQ<+:+8K7 MEMJFG":\'HI1]GC\OJ"A9-1/Y%9D\1[V>/R^N(#)J(/(K,GB/>S MQ^7U17\FHA,BLRF&_P"SQ^7_ BNY57B0.3499#?]GC\O[8KF53XD!DU&X7$ M#=IZ3W)CU[.E&QB=\98OF25*,F6Z2T>9)%HX7BE)T5@VS+-1)-9LM.-I_P (M8[6]//Q0NU2-&4914HM.+6J:\&C2BTXMQDFI)\4>1^GX M M M >%*2A*E*424I(U*4HR)*4D74U*,^A$ M1$7B8>/!>)^I-O1<6R!%WC.?\CF5R#E8;@MU[SQ\TG86./:_3"=+W#-,C291 M,IV4^:#4F8U:263B5"C4I"*EE#R$M.2Y*59R=JNWR2O>67GPTW_ #8J=NOC M7#QA3[G%/FL_UC:;:A$]%OH<]=.78WMM#?.H*.3N5OU<+LSF7QXM'VL?!6OV M77%_,R5HF\B15\RGQ)2F9]IX^\?M MJ\G]JXSIO3>,R,GS3)Y'1MLO,S5TE6RIOZ3R7);/TW&:,'*9EPG),EPCZ=4M MMI<><;;72]ZR,7;<6>7F24:8_E;\DEYM^2^OP3*EW+[J=%=F^BLSK_K[,CA] M/X<.+X.RZQI_+Q\>O5.V^UK2NM>QRDXUQG.,\[M[=LW2O O#VI%3'B9UO&\K M$Q_S2^JCUA]Q/4WOSISIV:;VWQKN;#VNN;=<6EI&_+D ME%9.4UKI*2Y*5*4*(Q4IRLZ3B$,0P .8W;>8FZ232N7,C(2N;6%T6LI"7& M&TD>[[=7KU%@0+YDX)?M&9O^B3U M#V]HNO8]'=1W\O;O?KH5V\[^#$XMI"C*6O"$)/2G)?PQ^6X6S>F/%.+%$>]G MR_9&NO)J-[V169- $>]GC\OK$*_DU$'D5F3Q'O9X^/R_MB R:B$R*S*(;WL\? ME^R*_DU$%D5F5PW_ &>/ZWR_L"N957B0.3497"?]GC^L*YE5$!DU>))'X-[= M/:VAZ%NPD^ODF!++";PUK)3[[-9'9706*R49NJ3+I'&6U,JZ^K)8>/KU(^FY M?TH=QGW [1XE6;/GWS9W]QOU?Q2C5&+Q['YOGH<(N3^U;7:_::7_ %1=O5T# MW6RYXD.39=V7WVC1? #%V2:OK7DN23]DHK[-[YT.;9MLY M;))K53N;?R8>])IV2\5\$8R6DS.[T"]C*^ZG=A=7;]2K.CNF'7DSC*.L+\V3 M;PZ'KPE&$H2R;%\2TIA7./+=J04AF_E4OB>@^J9Y%9RZ?$DZ9GD5C,I\24IF M9UK+6V;;BV!B.KMJ.K^G^A.F,[K M'JK)KP^G=NQIWWW3?"$(+5Z+QE*3TC"$=93G*,()RDD[!;MR]OK7O G3<3&X M#59D6XLLB0I^WME- 1C*1>7"4FZWCE$)04RJA.-.J9A,F31R%DN6\VEYY2$ M=3]1Y'46>[GK#"@VJX>Q?K/R+?EX)Z(\Q_JL]4'5/J7Z\GNN5*[%Z/R+P M9SAMF Y?#35X.^Y1?+++R$E*V?Q*T8L@ M $4'N;\9&^/^^GLKQBO3#UON)5CE- S&9)N'1Y*\\RK,,;: M2A)-,QVITU$Z*VE*&VXLU+*",F%&-G?OH*/2?53W'!AR()N7-;!)<(6IKYU M:\DE)]<%P2C-12^!F_3T0] [Y]V^U$=@WRYV=:=.*O%OE)ZSOQFG]SR7KQE)P MA*FV3;E*VEV2>MJ1SXB/>SY?LC'/)J,O,BLR>(][/'Y?4Z" R:O$@\BLR>(} M[/'Y?4%?R:B$R*S*8;_L\17SQ^7_"*YE5>) 9-1TM[;FTE8 MCNM_!Y;YHJ-G4[M:2%+\K2,CH&I-O1R%&?OS7#]^BH3TZJ=E(\?U#RH]%G7 M$NF.ZT^ELB6FV[]C.K371+)QU.ZB3^F'SZDO%RMC]#PH]:'1Q3[9PZHQX:[MCL>2K- =-6\>]QIOBOHG5ORT+AYKOJ-N9J: M M M #PI24)4I2B2E)&I2E&1)2DBZFI1GT(B(B\3!)MZ+Q/U)MZ+BV5 MTW=!Y5O]:$C <+DRX,.UKS\J#3'S"Y=!V7D,^B$D6S[M5T0NB.@\/: [H3&,I5S\>.-6JL75<&J>;QDSGP+385 M>)D]5,\BMY5/B2=4P*QF4^))TS)G'88[?T?4&KV>8&SJ,?HK\/\F_5BS17^(]ZF;>N.K7V-Z1O_\ ZAL>1KN$X/AE;C#@Z7IX MU8/&&G!2RG:Y1?R:9DB@=- &KH #33G MIQ]1R+XVYMBT"'F7FF-1SSG7ZD-J"6-;]LAOQY:Y17VGK#QB/>SQ^7U!K M$R:CT79%9D\1[V?+]D0&340>169/$>]GC\OK$*_M:*_MDU$'D5F5PG_9X_K"N95) Y-1],P7++'#,IQK+JA9(M<8O*F_KU*-1(.943F) M\=#GE\39<<8)*R_ODF9#B[-N^;TQU!A=1[:]-PP,NK(K]G/3.-D=?M M5Y#3UEY6O=4GZL"VA,3X;G5"E)/SQY"3\#,O'VCT ;-NN)ONT8F][?+FP,S& MJOK?MKMA&R#X<.,9)\#S];QM>7L>[96RY\>7.P\FRBQ>RRJ3XM6&/8H5G:L'X_9(!%^J.W.QO2*ZR[E;?M]T M>;;\>;RK_-?+HTDE)?JV6_+J?NF9*>D?MO'N?WYV39\NOYFS85SW#+6FL?DX M>ED8S7G"Z_Y%$O=:RN[&T3+J\3TAU3/(K653XDE5,"M9=/B2=4SH+VQN(;O, M_ESK_6=I#=D:YQU:MB;7"5,J%/M*0RKB[EUM+AU"%(43C7ORGD M^#2NG47<[J./273%^X0:6=9^RH7^MFGI+3^9%2G[%RZ>9C[ZKN]T>Q/97J,I?%!A M1V8D.'$9;C1(D2,VEF/%BQV4H98CL,H)"$((DI21$1$1# B4I3DYS;)(2@ MFV$T>9J=LGHD1LO!$.FORG5[1>WR1"&M3O+TLNF.O<[#ICRX5\ O%7LY+M9- M)>R%G/6O=]&_I+[CONEV#V/>LJSYF]85+V_+>NLOGX>E:G-^<[J/D7R]]K- M4HCWL\?E]0=+9- 7B=]Y%9DT1[V?+]D5_)J(//(K,GB/>SQ^7UB%?R:O$A,BLR MF&_[/$5[*J(')J,LAO>SQ%K/I==,=[MSG5%1Q=RKIS8+_O8:;$R2LQFD1+= M:?>B5<219/LJM+RQ3&642!%2]- F.)\C+3B^B0!$"YM_&A\7-:3;G$.#6ALPY M*W,7U(L7:^SILS3^I_>.B5MV5'B[M99;/R^O1XMK8GQL4=-?52'%((C6!&MW MK\6#WFMQRI? VK[JUOQXI9;BC7C^C]-84VRADG&G666,BVO$VKF\3TE-%U6Q: M,K<(U)6:D*-(YY9-WJN[=EI3RM>XWS"B?2*F%?4Z/M9WGG6%&V<=;"VR@'AMM M0G5)4<=/G*+Z).D:B62B6LE >XQ'OC=WO"9$.33=Q3E5-<@18\-A.7;2N]@1 MUM15QG&U5C+]P4+8RE*B)]1^0AUYY)K2XM1..$H#I;Q^^+J[ONGY-8ULC+] M+\FZ'Z,>5!VWJ2CQVXD5[9H0I$? (]+.:MD)M$QT^5N7,9GF;GV1]#ZO-Y@) M*7"SXS+A+N&538GS%T_L3B7DLWTHTG/*!]S=NFFY!.(85*L9=!3TVS<>;F*6 M3B&6\=MF8R"63LLR03C@$M'3&\M-\C->TFV-"[1P/<.MQ;%9+ [[JWL?'H1)2]%P77- S99AD_12'6FGY,>(<&"M MYM4M^.VKS@"%KS+^-CRV9+M!7C%;F&'SGO36313X3+^R\U(::?8=2;?8?;0\R\RM+C3 MS3B26VZTX@U(<;<0HC2HC,C(^I #^@ "&Y\6;W?,RXAZJUMPC MXP;1RK7')#=#U1M+9&?:WR6UQ/.-6:9Q>]6[C$.DRN@DUJ]C&3;.SJD/TY$" M6W):IZ2:R\26;%E2P)*';:SG+-G=NO@- LK/;ZTRK.=A<+.+.699HW!;_(KZXM+%^5865I<7%@]D2'W7'GG7%+6I2C,S W3 $.3XCSON\VN MU1RET;ISC%5:-GXEL30+.S+]S:6!Y!E=PC(W-B9MBRD5\RHSC%V(U;]&8^P? MI*9<7ZIK5Y^ADD@([_Z9)W:S;\;P ?IDG=P^YSB!JYK-OQO !^F2 M=W#[G.('WFLV_&\ 'Z9)W:S;\;P ?IDG=P^YSB!JYK-OQO !^F2= MW#[G.('WFLV_&\ 'Z9)W:S;\;P ?IDG=P^YSB!JYK-OQO #I+V@_ MB=.X P Y.X_Q=XI[HH^-476&XKYA]IK-^)>/<7*S3-A W9BNW; MG,3VKA5[ELAJ9@0@$&E*# #],D[N'W.<0/0-9M^-X /TR3NX? #],D[N'W.<0/0-9M^-X /TR3NX? JL*O<2D.S,XM_@W173EQF65)G,I9QF-Z M"6TLFA1K,S5YB(@)8X_'8V-?45\ZVMIT.KJZN')L;*RL9+,*OKJ^$R MN3,G3IDE;4>)#B1VE..NN*2AM"34HR(C, 1A>?/Q8W;9XAS+G"=(R<@YM[8J MG),1ZLTY/AT6H*VSB2%L.PKO>%W"GU4YMPD&IN3C-7E$<_.8M:#Z] (J7(SXQ M?NG[6DS8NCZ?0?%FA4X]]%OXEKYK:.6Y M'=K<@F4=/6*HSC&9JZMGYU^8#>K2OQ2? >FTY+@^_FU9;1XP9$NXAQI#J_3]96GMF6+%A'JV342WG6LPFR4MDKTX.*E0$O MWA;W)N$/<)Q;[9^)/(?]JOQ:]QO\)CS7J#:&(,..>[FK+]8Y*Q4YQ01TS" M4RB4]!*#)6GK'?>;-*U ;R /@/*_9F1Z6XMBM=RW4V@=Q[,Q9NYC M.S:=S(\$UWD>4TB+6&Q)AORZU=G5-$^TAYI;C7F22TF?F("M"_3).[A]SG$# M[S6;?C> $^SLI?',,AJ?\\MWU))N++RI42$@=3P '#+XA#N*[_[87 Z MGY(\;H>O9VPI^_M>ZS?9V7GEGE&.ECF48UG]M9+16U608U*39)E8S&)ITY!H M2@UD:%&HC("C^F2=W#[G.('WFLV_&\ +%SF]_22?:M2@ P#1N \ D@^W;[8+ M'}\G_P [W[_/VK?:MJ')^B? M' >' P#>WVP?2W7WCW__";W;IY/G@#@SPGY MX?$4!F5WK%=1F&5M6 M>+S6G%'62;5%7+<5T]>&R74@!L+HGO4;S\(U+5<>(+V>8'QOVE MC-+F4#863[MU;J_5^W,ZP;- KNVSNYQ"T37XCDMTYTA4U4XAV/$;)3QK<-0'Y M.]CWMMI]N'DIPRXWW[.IS7D;,VE5999QM9:(R':N%ZCQ?(:61 MB>>X8FAN,ERFWM6&YUFB=!CN0FB..[ZID0'P#XE7=CSU_P <>.<"9Y8U? 4Y% MNC*8!+-1/RK66_A&"R5H(R)M<%BJR%)=2,U%)\.A%)[/"[*=+K[CO/6%L?CG M97AU2]BBE=>O\9SH_P DVU_AG=%OKP>I.X^1#6VRVG;:)^R,(K)RHKVJ3LQ' M[N3S\HLXS"RZ?$VQ53 K>53XDE5,\BM957B2=4R;+\/9QI9UAQ2R#?ES6^CE MO(;*)#M7)DQ?2EQ];8#+GX_0L-&\1R&FX)CMIBE)\CTQNB'%(G:JWM]:W\M"$&XY%N8KF2X MPAY1%ZB6(4BHM.AGU02Y73P-1>;%/U/; K<';>]*X_'79/'L?M4U\RM/W1<+ M?=K+W\=JWX8_7#KWCJ7MKD6?L[\>G]GC\OK$,)\FHVUY%9D\1[V>/R^H(#)J((/(K,GB/>SQ^7U>HK^340>169/# M>]GC\OV!7\FH@\$HRN$_<^/ZPKN53XD#DU>)V\[4&7&_5;>P=U?1,2;C&5P M$>8C\YV#%E46R_(?0R],JV$74NO7S=#Z="ZY_P#H1W=>HNF+'PA;C95:U\ M>>-E5KT]WRZ>/GKQTT6NL+U]]/*K/Z=ZHK7&RK)Q;'IX?+E7;4M??\R[AY:< M-=7IV &P8UV@ !PH[T_?6X^]HO7L:C>A0]P\M,^HW['5.A(%LF$U K MEO+@L[%VS:Q4R)>)Z_C2VW2BM(;.POY4=R+)MMN9.@<07/.CN)5M MSEAMR\S^S:D3CQ'#F'*?66LZN?2ERQL380]/E M2Y'F>4]?AIV[>:?<#R] #>(O'O/-P2:Z0U&R')*R)%I- >8BX\E#K:,QV5D\ MNEP/&)#T=?JLQYE@U*DH2KT&G3(R $JGCG\KR9RROA6O*3F-J/2[S[,I[% M-1X'DF\+EE*E)4Y66-W?W6GZ*LL$M&9+=B%;QT.%\TW4^(Z4TOP2/"]B VW MD?,#E3:VA*4;LREK=24$!:#Z>1+=;.PW)9#2D^/4SEK(_P!8OU0/F.S?@?\ M1%C%FJTUSSVWA\WT -7-[-U!AVQXINH;C'Z,U[%NUGF3F$[)<@M&9NR9.%[3AX MK1.2$- $YRBUM];27>GE:0MPTH,"-;NK06\.-^;SM;<@-1;(TMGU?ZBI.([.P MV PJ]..A]V,4Z+ R"! >GU;[S"O1EL$Y&?27F;<4DR, =KOAH:,F?G7=(TIK M[B=NC8FG\4.P;V+RZCR&O34WZB0++\ $3OOZ? $DX?VZ5WG%/B*K&=G6Y%/3'O= M?<:F+&.AR(]DL!MTX^5;6?AOE(@T+BO=*]"FY5$H2VU-0)@%9-O/?6Y^3.SLG MW/O_ &9F&VJI9C,5-R'91L0V%OJ]"LIZ]M?I0X$%M%"8)+4= MIMI*4$!TW[=O8;[C_ZJG-HD'&>;8IF*MO: M/.")-:]/U,BC[4U* B-_NT)S][:5P;7*/1=U48'*G-U]#NW"7#SG2>1R'S-,2-%SZG9.+0 MVTY2%^A5W;55;NH;4M,0VR\Y@:C\;.3^_P#A_MK'- Y\:=K9=I_:6+/>>LRC$ M;$XKDF(MQMR727U8^B1391C-F3243*NRCRJ^8V7D>96GP %HSV'B'M9=TJG MBZ"WK%QO3_.'&J-R(QF ^J!@N^JBK8=>MFI/F(CZD0$Z+X4ONH?^=7AHOB? M?)&YW(WAE3T M>+Q'+&7Y[K87'E:4U6M\N_RAPI%G88&XQ]K-LXVE?HLL54B2XJ18^($K(M ?">3O(O67$?CYM_DON2X31ZTTM@MWG64S"4U[W*CU4MK(I*[.5^WIKC^8[BS2?D":S MWA4F#B.+QTM56$X'3.*;,Z/!<0@0JJ(:DDXXS$)QTU.K6M0%PMV6["39]I3 MMQR94MR:ZWPXT)7I>==-Y2(U1KZEJH<0EF9]&Z^'";80C_[M#9)\.G0 =-P! M%5[)7P]^X^[YR- T[NW7'(76>GZO6>DVM5SJ/-\8RF\L+.P;SK+LM.UB2*%Q$ M=F& 'Z$-RG_GP .!/>%[/6R>SYLG3NMMD[BP?<4[<6#WN<5ME@ M]%?446FBT5\A%=@SFKY:WGY# [R_42IOYI)\#\0!IYP"X>Y+S\Y?Z3X@XAF-' M@&2;LO+RC]\PR2#/LZ2D=H\.R/,77["#5FF?(;?C8XME)-GU)QQ)GX$8 E<_ MH0W*?^?!Q\ O>[%_P > 'Z$-RG_)\''_[WNQ?\> 'Z$-RG_GP[%_Q MX W[[77PI'(@'SVXZ29)>6F'XWA>;5EW=M7F 9;AS3%? M.M'50([C$G(T/*-PNAMMJ(O$R X !7A_'% _PJ=NW^+_D=^Z/4 AU<(^+ M- _S;Y8:+XH8ME5/A&0[SSB)@]3EF00YMA344J7#FS$SK&%7&F=)CH3"-J;/ MS=5$):OZ$-RG_GP 'Z$-RG_GP)#78![$^ MV>SIE_)K)-E;WUWN1C>^-ZOHZF-@V.9+1.T+N V>;3YC]BN_<6B2W8(RIM+9 M->*3:5YO:0 DQ TYYT<\>-7;IT!DG(WE#G3.(853]^C*"FA,E9YIL;,9 M,63)IL!U[C:'&I&095=>ZK\B3AU$AQT.2YK\6$Q(DM 55?=R[_O,;NH9+>8A M+N[#1G$MFT4O$^..$7,EJ#<08KRE5UMN/)(J8,S9N2*Z(=-A]#-)"=0A42"V M\EV8;;A-N,O2<2P"9'P%AMUE?4VW,N;F-++R.L(5UZ =DL$^"&XLU\"-F\X M=_Y?8%')+DK!- =ZZUS"7*ZM=7D0,@D;2?;CF1+^Q')4KYR?LGS3\P'MLL^", MX>3('IX+S/Y*XY:>5TO?,LQ75V:0/.?I^@KZ-IZC I'E;Z+\Y>]]5^8NAI\I M^8#E-R,^"LYQX!!G6O&SDIH? D6Q#]9;5!EM5DFAHK+5UY:XWL'[?\AMXE)B\'$KFDF5]G$NK2WGM1F/2>0:UNDDSZ&8 O+>- M6([8P'CUI+"M\[#>VUNW%]6X/2[;V4]$JH/VZ[&@8[8S* .Q2:IHJYJ#-OT MOG&\L5IQ4?R& [YG36M0'VX :?]PK^0)SB_(Y+ _@7S4 48X M^OA[:%QII$!G(=<\>6<) MUWM[7WE*/&:;U)-;3H/S+-Q1/@8USFEO\PNWKWI.]7&CLW.* M["Y4\4M+\1I&0,S&$HXJ\4.1VJ*K %XCK*G3U)?NR,3Q?QNI>'S/&E?4)EY5,BMY57B254SVM3E>2751CU+ M$Z+*]EQ]F0Z9>U\NB\2'[$>]GC\OKC6]DU'HER*S)XCWL\ M?E]80&340F169/$>]GC\OJ"OY- 1!Y%9D\1[V>/R^N*_DU$)D5F4PWO9\O^,Q M7LJH@0UI3J6?HY-KG((^6^J?*C#N]=N^>7VR]L[+OI.1YGF>1R4R+&UL9"4---MM-(9A M5E360F6HD"!$:8A5)AJ-&::8;;;2!*C^'[^&JMN>=? CG,/F[$R3!^(:YB)N MMM80W/F/9MR49BJ?2[<.W##T:UPG3Y36DME.C$FSOD$Z4%R(R34]P"RVU-J# M>5>AM>XUJ?2NN\-U5K/#H)5V,8+@./5F+XQ2136MYU,&HJ(T6(V]+DN+>?=-) MNR'W%NNJ6XM2C ^C #7WDEQ2XW&7BZR'=_;J=W:R9KJI\R?*7[NF3(M?.*RL@.M("-/\ $C]Z3^C"XXP]/:.NHJ>:7)>&AMXNN)*#9E.Z8UREURGR/ M=MA!5YTG=)E>K78HU(24>1<- ORUE(9JI,1\"ISO+RZR:ZM\DR2WM,@R+(+2P MO+^_O+"7;75W=6TMV?:6]O:3W9$ZRM+*=(<>D2'G%NO.K4M:C49F8$_'X>[X M8C$;?$]?Y/A20S2P:=Q;4S_W[4V!,JO9-TTE,F! MB$AGZ/1"6VY:E*5(77Q)],&#*K{49.MK8<6OKJ^+'@P(&$.U$A0841$>+#A MQ8Z&V(T6,PVE#;;$I0A"(2B'Z@ 8KG&"X5LW$,CU]L?$<9S[\PJ9= M#EF%YG15F38KDU)/;-F=47U!WG'5- BYU3EN,6SCD^POM+JF+]*2F:9S<;6MI M2WI<)U;E>!$%P'/S(==(=)A)(*OMHD^(E'H,QWGP.Y8 *6' MOFWCN0]NS)SWF&XZX_*395&3;2E*2IK&+,L;8;,U\).2F*E+JR]A+69%X$0 M ^/=LCGML/MJ\TM-\LL]^L8N%77T3LK"XDSW1C9.HLC4U7["P29ZBO8<)+T=Y*FG$I6A22 ^D KN_C&NZ M/]M^;X;VO-0Y%ZF.:[D46V.4TNKE?8;3/IL'W[5VJ9KC"VU.Q\.H; LBLXR M6C.SK*K)YDFN6E($$L 7-OP -A"L^S-V^I,"0W*8;T8S7K<.,S2F;4Y;E%58 MQSZD7V2'80W6E_K+08 [%> *X/XWG^5/P?_) V%^$5@ <0?AO?SVO MC^,#8/X$+H "XZ !7A_'%_PJ=NW^+_D=^Z/4 C@]@C\)EV]OR@* M?_0=\ +GH !\AW[O?5G&'2^S.06[(VV:YODL_P R MT0:>I9\YL0HC1*E6MU:RE-PZ^#'2Y*L)[,9A"WG4(4!3;]W)NJ[[IL?*6[W M7L!VPQC5>,.6>-- Z3,0PF5^]WH;6\BFG;XWI:0'9E=B-79R%'$Q;$H' M1MO*-F9%#C2%U\ W&8S+3*Y$MYII*"> M@>_ ;;XA]MC4L+4W%C5E3B:'(L9 M.9;$M&8EOM79UHPVV3EUL#.5Q6;.Y>=?0;C4- OW>K@&M2(<6.V?D &]H M]#E&*XQF^/7&(YICE#E^*9#!>K+_&,HIZ^_P >O*V27ED5]Q2VT>76V<%] M/@MIYI;:B]I& .*F _#Q]M'3_/36?/W2^IY6J,WUH]DMW"T_BU#K/E3I_%=U M=K;QW-R3Q[*%N7<%%=M>3J'Z)X;E1X_CT;5-#F6I-K-UY'(MSQ^P+8%0S9R) E3'S7Z[CA..$H' 3RIS!>P>3O(K.EOE)^W#>6V,E;>0\ MB0TIBZSN]L(R6'FUN-+C-QWTI:\AFV3:2)/S2(;T>B=G6S]![+M2CR_=MIQ* MFM-'K"BN+U3T>NJ;>O'777B>FOM/M4>G^V?3NQ*/+]SV/!I:T:>M>+5!ZIZ- M-M-RU6NNNO$^":CE9=/B=G53(/K653XDE5,\$N/'VS49 MK)C.(4ZR_&UC$G[+DM/M);=)V.MC$5$XA2?34CJ2^B#49=*]YC4LZ4,)- M/5:-/(7*T]4^,>.A8VC5F>:0 M#YON3&4YI]'.F'*1ZBL+)U]GR,FJW7Q7AR^U DE5,V M?2B"%$>]GC\OJ#5IDU'JKR*S)HCWL?E]"/R^KT%?R:B# MR*S)XCWL\? E]05 _)J//(K,GB/>SQ^7[(K^340>16;W]OBY76\LM3&DS-N<_E M56^CS)3YT3\(R1ALC4I*NA-RC;_33S,5?5WML:/L6NOD2>QN M$-'0 %-_P!__N46G==!A6-FC MX,';?(F?&))I-UCD&U9CXQJJ//94TJ']9;4OFSB.*0ZU(9I8UG)CJ]:,@C N% MJ"AI,5HJ7&,9J*W'\;QRIKJ"Z&FA1ZVGI*2GALU]5455=$;:B0*VM@1VV6& M6D);::0E*2(B(@![8 !ANQ=@8CJ?7V=[3S^YBXY@>M,-R? 8&; M9#.42(5#B.&TD[(LDN9BSZ$B+5TU:\^X?ZB$& *1SN07+3/US(MJ]DY9)3@^+RG6W$8#JRB_P#<^ML$8*.?N?J8YB<2,W>92E,ZR5)F*+U9#AF M!W ^%=[3U'SSYEFX_8Z]P^P9>;)BYQ MW$&*UR_N8I*4VM;=;%EMN1+!Q"P+54 'J;^AI,JHKK&,FJ*W(,;R M.IL:'(*&YA1[*GNZ2XAO5]K46M=+;=B3ZVR@2'&7V74*;=:6I*B,C,@!3J] _M;M=J[6O/3+-;X9!G%QUW!!? W!QSGR5RI:*W"KFVF1;C6LFTE+D.3+;5V0,NU MW5YYZ8]4KKID@_4F>(&)]B*S^VIW%=.[@N+AZ!I3/YS.F>1,%UID#,'(FU'T<4W6NQR4E$ASJ!1AMI^ZUE>RUYC(UK\GF6:EFI1@<\C0I) (-25))Q)K09D M9$M)*4@U(,RZ*22T&74O#J1E^H + WX.?NGG-@Y5VLMQY+U?JV\BVIQ+EVTU M:E.U[CTB]VUIZM)TC0GW*2_E=8P@^JDNW*E&1-M) $^D !SZ[HW/C

M!>VIPDW/RNS(X,^UQ*E*AU9B$Q_TE[W#E"7J[7V'LH0M$IZ+(M>LRR4SYG8 MM-"F22(TL* %*3M39^=;LV9L#<.S\BG9;L;..99)GV7M MI(,B)"%2[&:XLD()*&TF24D22(B P1:%-J4A:5(6A1H6A9&E2%),R4E23(C2 MI)ET,C\2, 7$/PT5S$O>Q]P.FPB>)EC%MP4RR?0EM?O>_.GM>! M'\8&P?P(;0 %QT "O#^.+_A4[=O\7_([]T>H !'![!'YY+M[?E 4 M_P#H.^ %ST KUOC,.Y1:6.7ZS[8>L;*)<\)\E1Y3EI32B3ZD1M1 0G^-7'S8_*[?\ MI_C;J*K^F-C[KV!C>O<4BK)TH<>?D-@U$=N+=YEMU4'\?A*=GV,HTFB) C/ M/+Z(;48 NM^WUP9TWVY^*.KN*FDJUEJ@P6I;D93E3D*/$OMF[%LX\96:;*RM MQCS*DWV463!*)*EN)@P6HT%@TQ8K#: -T@ :?\ <* D"1MOUI4MYJ-%2TJA%1BN+T26B6K>OA[>)ZE\.NK M&HAC4+EIK@HQ6K>D8K1+5ZMZ)>+;?M/RBO957B3%4P*WE5>))U3.RW86I8UK MW'M;SG_3]7&L#VO=P_.PV\HI+^%6..*]%Q9^:*Y[I?N_9$_.-'F1_I MNR>/VKRX1UTMR<:#XZ<%;&?'V\8+@_/CY&'?K^W"W%],^YX]>O)E;A@52T;7 MPK)A=Q2^TN:F/!\-=)>,43S1K2- (M 5_EJRS77UU7QO,4>!;V4-@EJ-:B9BS'F&B4L^GF42$%U/]4QJUW+' MC5DVU0^Q&R27U-I'K=+;,S:L;+NT^=;CUSEHM%S@2@I/1>2U9[^([][/'Y?4% M9R:CAY%9D\1[V>/R^N*_DU$)D5F31'O9X_+ZHK^340>169/$>]GC\OJ" R:O M$@\BLV\X7V#43E!H]Q[S&AS/:B(7D(E'ZL_U8+'@:BZ))Z0GS'^H74_'V"\] MD90QN\73UL]=N=4>'MGK!?5K):^XQY]2F)/([&]40KTYEM-L^/LAI.7UZ1> MGO)88W+&@< Y$=^'E9-X;]IWF3MZAL?HS-K36:]0Z]DM.DU81LRW=:U^ MK(%Q4&KJE5IB4#*I-VV2B-)%6*,R41>4P*7X 6Q'PF_#JLXU=J;"]NV%4S&V M/S$R[(-UY-/66SL*T1'.*M)6#6%,_2&R=MBRVR6HB^C;"BP9%',/RK/T[PDD1&OU$ 5/8 N8^P)PXA\).U)Q3UO)IDU&>[M%PF+R#VV;C"8]G)V'NN+$S!R%>(2A"3ML,Q&348VKH1]&J5M)J69&M0'94 M 1:?BY>'<'D3VM;/>E54MRMB<--@8_M*IG,LH7:+UOFMA6ZZVI0L M.+2HFZM3=O4W\WH:%&G&D&1GY?(L"J= %SGV#>4TOE_VD^&>T[RQ>L\SQ_6O M[S&>29CBGK.1E6C;>QU8Y:VSZENE(LLJIL6A7+CGF,W"L24HD+-2$@=A0 % M&1W#)R[/GYSCLG)BK!=AS!Y,3ESUR#EKG+E[HS60J8J4I;AR523<\YN&I1K- M77J?4 2 8/:-;Y4? #2:1YQZ=HE67(7C!GW);,,UA5\%I5KG/')C9]U!S2D); M7D>G2M4*Q]>4P?44?I07KIIM#CTAA) 1E-%;MV3QMW+K+?FGLBD8GL_46:4. M>X3?QR]3W&^QZ>U.BIEQC,FK"KFDV;$R* [U9EQ'7&7*4VXI)@78G;FYPZX[B M_#?2G+76ILPX>R<9;3F&*I?-^5K_ &91+.GV'@Z3_YS>:#?$K563.6''?AA:7.,6"JZ3UI M<\Y%OFJMV5DYFP]Z-I#U\RR6+UJWFS.-*8MW8RU1[#S+ ^6_"_\ :I/N!P@_2%>N]O&DMR6OHRM3 M"DI:^E([@ CK[7_A2V5_^_\,?W16(_MF?A5[Q=MV.N),!49+!8QD7"C;=2 MX:SF(D\'<7_]=NW^+ M_D=^Z/4 C@|@C\\EV]OR@*?_0=\ +GH ?AL[.!2UMA<6LMF!5 MU,&79V4Z0KR1X4"!' ME+E;OW%FV)ZDJI@5K*1\23JF>16\]DDZIG:SL".(1W$<72M:$*= MU9M%MI*E$E3BRJ(KIH;(S(UK)MM2NA>/E29^PC&*OJHJ:[5W22>BSH_,W# (L245*Z;T7@M9/@O/--ZRERTP7-)^) _>169/$>]GC\OJ"OY-1! MY%9DT1[V>/R^N8K^340F169/$>]GR_9%?R:B#R*S;/APAZ5R>T0TP@W%ELO& M'U)(R+HS%GMRI"_$TET:CLJ4? ZID7AU,7'L[CSL[M=/*M:R6[8\JQC-2;^1) MLQ_]1TJZ.QW55EKY8_W)DQ^N5;C%?7)I?7QXN;CCSY $-;XUK9,R@[M?'&K5\ -;C+>QN6==D%FM#9&F35Z\U5L1/T<\Z;G1#;MOF,.0220:E+BI^FG(\E3<" MLQWD%LRVAI;5Y)%!A1V8D.'$9;C18D6,VEF/&C1V4H98CL,H)"$((DI21$1$1 M #] U9YR:LA;QX6\M]-V$5F7&VEQIWC@7I/I94E,C*=:9+30I M+2GW&6V94*9+;>9=]1M3+S:5I6A2240%%: +-?X*C9,K(.W?R.UC,E.23UOR MWN+NL0X3G2!2;!U3K5;4!A1H2Q[O].XK8R?*2E+)R2LU=$F@ 3(0 %#MR:M M8%YR1Y1W=4_U67&[]KVM=)])YCWB!89Y?RX;_HR&V9#K1WDJ\KB$K3UZ*(MCZD +4/X4J)%G]D#CY!G1H\V#-SCD=$F0Y;+@\ MSU$4AQ*DIG:HR*:46.T;K[RL?E5GP6U9-QPV8T7;$%EK%YI);-R19%2+4XVS%=\P% MHZ #AI\03W/HO;%X!9IEV(7K=?R2WG](:?XWPV5MG95N56M>:LIVV_Z;K'TV]61G2),OJ0%0GKO7^Q-Z[1PW66QJ.ZS_:>V>DE.NK(O,LUN* (B4H@+ICM0=O+!.V)PB MU+QJ\TQ*>JV'HC-74)>23S%'6P MV5]5MJ48%-#RK9:C\H>2+##3;##&^]PLLLH2VTRTWL/(D-M--H)*&VVT)(D MI(B(B+H0 M$_A';B;9]F+5*4ILV,>W9ORGKB0V2%)A/YLN_6EY1']E<^D+Q M\R4?L0:4 J "34 K@_C>?Y4 !_P#)_P!A?A%8 '$'X;W\]KP(_C V M#^!#: N.@ 5X?QQ?*G;M_B_P"1W[H0 ")[VM>2^NN'/<(XH\G MMML9))UOI?:E?F68,8A61;G)G:B-6V<1Q--5SK*GB39GJS$=$.264F77YP L M0/TR3M(?#_C@ M #],D[2'W-

VH?C#.TWD=Y2X]7XWRZ3/O;:NIH2I&GL);CE+M M)C,*,;[B-N.*;9)Y]/F425&2>I]#]@ E4 .=7=WV;(T]VN.X'L&#)5"M:G MB-O:NHIR'5LN0;-1643]V\EMR9[,F$EDY,B/CS&)ZGA1G'DN./%%B+UR\IMI? MII0MYQ:4?9%+< E2 #3_N%?R!.<7Y'_)?\"^:@"C' $^O MLI?$M]NSM^]LKC1Q%WM1\D)FU=2? OR_;3(P'6F*Y!B;GV^<@-J[-H_HFWLMD M4$V7Y,#_C@ #],D[2'W-

T MME8NOGKKKKY^)Z:^D=T6\=,[=NR?,LK Q[M=>;7YM M4)Z\WGKS>/GXF CBY=/B7"J9Y%:RJB3JF=0^S)FC.$=R;C7,ENH:A7UMFN%R M/.7^%>R_6^7T5.TE?I/*0M603(G3H1>;IY34E*C,LDRGG9$AY9]5NOON*==<5TZ=5.+49GX>TQK5RHRLDYSXRDVV_>>O=XM6/3" MHBHTPBHQ2\%&*T27N26A[Z(]'IC_C%?R:O$B(][/E^R(#)J((/(K,G MB/>SQ^7U,@K^340>169/$>]GC\OKBOY-7B0F16;N\!H:K7EOI"*@W"-O)9U@ M?IMFZKRX1..7=JLC21D9(-$(,K^\3U5^H.P^Q&&\GO%L5:UUCE2GP6O"NFVS M\GP\7Y+5^1C#ZLLB.!Z?.I[Y::/"A7Q>G&W(IJ7'VZSX+S>B\R66-M9H! M (+GQPD"TI457.?B596K?H%*]2M@[]U_*G(]V5U3(\T5I1>0_!?L_5 %XB M]'D]C65&-9#;7)[NU+]ZK(4"1)GQ_=7S2S)]:*TMM/IK,DKZ]#\# %!& +'OX(;^2SZA_C_UW^#J0)OH "@LS2[CY+F 5:> M8BY!DM[=QF)'D]X9CVMM\QHT^8CZ&9 %*HJ%EJH%?V,> M&$N&Q2B,\L.2MK:N>]\Y[U/9Y7;OI&W_ ".N+0QY:RGC->5LD(/T_,9>=2E* M V+[X?;(H^Z9P/V#I6OB5<;>N"^MM/C9E,Y#+*]O:N.UTQ+&+3;,_*[#Q?9= M0_1V)FI;$=4J//4T\[820%-19UF2X/D]A36\&ZQ+,3&L*BZIK2(IMQ"B;>COMF1DE2? "X3^'[[H47N?\!L,S',+J M,/Y)Z/\ HW4')* 9MM3K++*FM2>,[0]U2X:SK]L8U'18N/);9C%>-6D5A!-Q M !W' YYD29,AY2&6([4*8M:S)* M4D9F9$0 IU?B!>Y[#+[GG/[-\OKB(D3>-^_C_I'3?&^ AYWZ,LL2I;1X\EV@W% M*0N!JPVSDS3ERZ3,DZ-JJBR$^>&?0'0%\';VJE9'DN1=TW:AQ*1D6L MN)D.UBN$W9Y8IF30;3V] ;>;0W(AXU"D2,9JY"3=:58/VQ&2'X+2R L, !12 M,7.-.24S%X]R=WW1KEH;.E$I=3M7*X"I*65+<-I+YQ_,234HTD?3 MJ?M %E+\'#829O:+NHS\MR2U4\N-SU\-E;IN)KXSF):IM51&4=3]!M_GM>!"\8&P? MP(;0 %QT "O#^.+_(5.W;_%_P COW1Z@ $'/_>Y]M?,L>USJW! M\PV5L++K!%3BF"8!C-UF.99/:N(<=;K,>QC'85C=W5@XTTI268S#KAI29D70 MC &Y_P#1.]TW^K3Y_P#^QOR*_%R]W\UGVJ.Z' V1KZ=.[;G/>%"A M9OBDN9,E\>0T:+$BQKZ](DR9#VNT,L1V4&4&M:UF24I(S,R(@!=A .07? MV0M?9N[A*4)4LRX_72S)*349(;NZ)QQ1D1&?E0A)J, 81$9F *80 6Z7PJ4R MME=CWBBQ!@>YRJ[*.1T.YD=2/Z5LE\C]IV#4_H1F:?3]T6+T/Q_R;K[#$B M8 :?]PK<)SB_(_Y+_@7S4 48X V_U;\]N26\<$HMI:4X M/-Z-@8)D7T)<6&.W/T%EVX5;X_;_1&0$%N#*]WD.> M[S(KK*_*XVM) ?0/Z)WNF_U:?_ P!C?D5^+D /Z)WNF_U:?_ P!C?D5^_M+D /Z)WNF_U:?_P!C?D5^+D /Z)WNF_U:?_P!C?D5^+D ?)]R\%^,?'3$6M@<@^'7*?1.!O7$+'[FJ] M7K#N\!\L74S[NB5N'(LWCL$T3"&H6STQ=F0&V6DJ-*(Z867-^F1=^GTZ1> M!,Y/3]O*ZD[&],,DGS..U58[>NNLL/7$DV_;S4/7WZ\7XGH1]/4*ZD[$]+; MD))U3/K>@]F M2_+[QT[MV,;_*NL=GX)GIMQU&3LAG$\GK+N3#Z$?1QN;&A+96A75+B%FE1& MDS(=>=;#4J+IG<=@GIFX5]"R=M M+D1<,BN;C*+X.,HMJ2\FFFF2K'S/D \ M)4J+!BR9LV2Q@A0V'I4N7*>;CQ8L6.VIZ1)DR'E(:888:0.EK49)2DC,S(B' MWVHIRD](H^M%%^5?#%Q83LR;)J, (13E*4I/2,8Q6KE*3:223,;T7$^8Q=[:.0 MG1VI<+TC,AQ%N.WM:J^EK_#C_ M "EXO[5]S\6V6/D)[]7?!Z2C+,\N,D_8TZ4T_I1^DMTZY,%L<:]]JP;,,8 MRK,'M1Y]7XS18ID=;>7\V\M<;L*JK^CJNDF2K66Y'G36W5RCSA!GU21&HJ M_P!4[QB1Z,S_ +E=7,F/$M4(PFI2V?4MO>KI-=4 M[,G8'3L>H<"S)ORL>RBB%%637,;\RV^$:H*4(2BG-Z-M+1ZZ.%G'U'MLNG75 MVQB_MX3DQ?LUA#IV_8]W2-"9/^RG_HGI:N[@JOG_/G=F_VW&_C"8]G)V'NN+$ MS!R%+)QJF*Y[GAW(5FK\ $S"4VRA,>!5[DQ^ IUU9)Z'D-,>?<]:R92H#C/V M$>Y[8]KWG@VP\EMIS/*;,RH&I>2 ,TXXN$W@JU8ME3[#]R\ I.VVJK]Y%JV MX2%2%UOO\1HT^^*Z@7'E=8UJO7P;:IG0[2KM(<:QK;*NDLS:^QKYK*),,=!F M1ENQY<.7'=2XTZVI2'$*)23,C(P!%_^+ [I'_DUX8L\1M59)]'\AN9]7.T-.8&Q\D6<64F563-C/O%C%:IUKTY4 ZY<9<2_(R KH.W5P?V M3W%>8NEN)>L4.1;#9.2(5EF4&UZD+ =;43:KG8.=V]J+T/3QS&(CD9E:D^_ M6"H\.!^K(,(P+K_0.B]9\9*:NX^:,QYG%=7Z>R6[8\PYD^[F'FW4V0KQ<;)LUE&22YJ94^+T7]IIQ^CS6%OKEZEVVCT_ M;AM^+DT66YV=A4\L)PDVHY$,GP6KT7W?75:?3QTX[O#>V#O6)R7[=?"?>,>9[]+S[C/J&;D;OO+LU3.;U6&U> M/Y_ 7 ?4I^8Y5YO46$93KG1QQ3)J41*,R(#>L $"GXX;4C:W4%[U66 M#2^A*47SO S]H S :!=U7=]=QQ[,/.3GK#7W:DR MK8MFRXA6^N5&T:,>Q3$,9P#5,=#.5N*9?]'+L%N^KR$IZFKTU=3:Z M@"64 ,,S*\=QC$,JR1AAN4_CV-WEXS&>4I#4AVIK)4]MAU:/GI,>7)*C+Q(MC\ !05@"WZ^%Q_4<&?]9G_?#Y! #O\ "M/^ +V[52M#[]INX[IS&O=]2\E, MAK'-^0J

,)R/,A2XZE-NMK(^AEX*0LC2HB M41D6L'<=NS]HSK=LW2FRC<*)N%E*:?A_&N*X&BS>]DW?IO=LC8=_Q MKL/><2V5=U-L7"RN<7HXRB^*?YFM&FTTS)QPB+ #&,T MS3$]=8ID&=9WD51B6'8K5RKK(LDO9K-?4T]7";-R1,FRWU);;;01="+Q4M9D-ME)&HR(_YG.%<'.;2@EQ.;)SIKIKJ#K+?\3I;I7#R-PZCS[XTX^-1!V6W6S>D8 M0A%-MOS\DDY-I)M0=>ZMW4[OFWDZ=9.H>OL6XS8G.)Z'6S3.MM=]W\-TS9S# M*X#2S7%IH2D]:>K>6HV2_P JD)3*6AF)0]YW2>=+Y-6JQ5_G/VOW>Q?6^/AZ MAO07Z#=K],6QOK?KZ.)G}[=PJTG9#]I5M=$UQQ,6QK25TUPR\F"2G^XI;HC* MS(XYM]%:LCYFQJ;/9LN>P<"V'F<*V![=ASV",MA^0C[8&R7%WC[F_*;=V!Z1 M?-PM%DRM\PM4M3[=QAY^OQ?(:3E9#E-MZ1?,KJ2L,<=,C4DWW?3809NNH2?SP=_MLOW3.A@T?;F^+\HKSD_F.Q/;#=>Y_5DO_X[;J&ZZE)1LR;;;3*MK>:MR7,?\J3?E/.&751CO_L2C Q*\/&6E-<5%?5Y MOWM\6_-ML\?G<3KWJ/NAUQNG<+JZ[Y_46[YEF1=):J*E-_#76FVXU504.J8. MM0JA""X11]'"**8 ')KFAV.^U_SSFV^2,YXK82 MSLFY4Y(F;?U:N=J79TJR==6ZY,WF0X)(IXV;62O44DUY!&MD^4R^,U0@T@1R M=X?!"Z#NI4Z9QQY$;9U5&<3KT&BW+JS$MO\ 4S29MPG,BPW(-+N1F?4,B)XZ M^2M?4D7B8&@62_!'/YF MRIQ]GJIU/KD32B\]5.$?F(#V6'_!$\M)KZ4Y_P V..N,QO6=2IW#\(V7G#Y1 MRC*6PZF/=,:],4\Y,Z-K;]4DH:,W"6I1>F8'3?C_ /!/\+\,EQK#D?RNW[O= MR(I#OT/K[',-T+C%BM*OGLW$;6[N'*('*VS/YL*X@/DLB/UNG5)@21N'_:D[M>' YN&_Q;XH:IUUD\-E3*=D2ZA_-]M.(=:)N4A6UL^EY-L!F+,,O,Y%9L6HG MF/YK22Z$0'0D !Z?(,>H,MH[;&,JHZ?)L:OZ^54WN/9!60KFCNJJ;6VX@S)1&1] !'-YA?"I]I?E1.LLFP[6N6<2P77#5%JMIZ)NL4EPFO3D&EF1?XEL3,F/1PGD-$;J\V&11< M67H)6R)T#7NO^"4YUN38Z+7EQO+AUZG"*7*KVMPV!)U[4L2G^/I M\U4EDO\ E #=C27P/N(Q9<&?RJ(Y\Y)>P3]W.SQ326EJS%):?L2%2D0=@YWFF M9LJZO*4AM3F,ET2@EFDS6.$ 2->$_P /QVJ^",ZDRG5W&NGV%M*A]-R%N'?T MY>W\[8GLK2MBYIX=]':P##;R.:>B)E!1U,A)&9>;H9]0.T8 #6/F,Q M;Q#FOQ,W9Q3S[(_0E^ O\Z[E__G&F/Q7"5WQ1X[XQQ(XU:,XQ87=WV2XEH;6 M.):MQR_R@Z67*17%1A]3'[(-A=`4PJZL.RE,1B4[Z##+7G,_*@B\ !L$ M 6M BN\S/A.<&G-?E!NSE9GW((DWBF8[QS25F^08[B#VJTXS46$J)#AKMB4R;G7MI:%#2B$BD>0ZOJ9_. &Z':6["O'/M![$VWL?26XMV;,M-P87281= MP=IN8*NOK*^CO%WT>75%B6)8Y(*8](7Y%^LMQ'D]B2/Q `=(!PM[M M/85XY]WS8FI-C[MW%NS6=H_"[O"*2#JQS!45]G7WEXB^D2[4LMQ+(Y!S&9" M/(CT5MH\GM29^(_U)X*?"KC):5Z]$]3-/4C E$ XC]W#L8< M>N\'D6D,DW?MW NPI%A:<<^0'('CE8S5.KC4E^6-;RP"I\R_,RW7U% MRUA.>NLM),TF4K*)*UD23\Y&2C4!RPSCX((DU >E)UMSHT3EC"%(*'YG&L=@ M:^>D(.0M+BI3%#:;-1#4F(25D2'R4X9HZDDB<,#"Z;X)+F_.&0\O^*M7M]%:BDTU=MR^F'(>2.#.PO'&294DU&ISW@U),B(D'U,R WKTO\#]]JNFQ) MG(?GQL',XU.G.QW2^F<LTXUZJ4=-"D]2,"(A^A+\!'YUW+_P#SC3'X MK@!)N[>O"7 >W1Q U%PVU?EF89Q@NG?M^^@\HSU5*K+++3]\+9^:[3L_I56/5 M=++3G[E<9Q(CL>C&:_P F9;_F7YEJ W/ GAUZSRFCR"L^C9+&4O*=Z,${YVT>59% MYB,"._\ H2_ 7^==R_\ \XTQ^*X 3/0<:N\9VZ$\TM,(V#K2H:> MY'Z=K)>1EMZ3N M_O\ Z1=6O8>HK6NW^[615[>K6+?HHUY:7ZNFE>1IQ=6D_BE3"$LM_29W^?:# MJ][U#:UV_W:R*O;U:Q;]%&O+2_5*\C3BZN6?Q2IA"4#>7$EU[3 GQI$*= M"D/1)D.6RY&E1><9Q3,B->)CO)0\Q(8>0:5H61*0HC#(R(&YRY57U1OHE&=,X MJ491:<91.U336J::XIK@UQ-X&+D57U1NIE&=,XJ491:<91:U337!IKBFN#7@ M?G%=RZ?$EJGD5O*J\23]F>16LJKQ).J9TW[>G=$W?P)R$JBM-S8NBKNQ!\R M[4%S8NQXK,AXDHD9%@EHMN5]J63FE*?6-+3L*P0DD265+2P^QCQW>[)].=S< M9Y-J6)U-7#2K*A'5M+PKNCP^;7[-6IP?&$DG*,LA?4!MOWO*TVWKV MBOEQ]PK@G)I>%.57K'[Q1KKRZRC94WK5-1=E=DW_ (H4XRM]V3%1ZQ*;;F,*D5TI2%"D.D1F-:O6 ;W MJKM]N3V[]3&E7%M_+NCK*FY+SKLT2?#KBQ[2]DZ[P)MTUSDU1E5ZSQ,F*_284HT9J1RKDH75IKYE<&]#:T4DZE -M4>6'-7CSPOPAS,MXYO$J9\+0T[, M?7&K8BG$^\R64J(Q_$YQKCS2.^>POIL[N>I#J>/3G,';++Z(61CDYUO-7@84 M9<>?*R>648OE3E&F"LR+5&7R:;&FB$-W!^Z!O#GID7I7:+)%Y=E M.-3/(R)QKQZXN4I2:C&,8K64I2>B223;;>B7%DYKM$]OLN'FGE[V/5-MD< M_+T==VXM>=>FM.$I:N-'/=\$LJRN/7\6DUW M M M $6CO:=J.1?JR/F=QQ>R1=D3UOOW6V/PC<> MM6FFGGI^V\=@,N^9=BPVTD[Z'&9-4E)G8J/43,6[LC](/J9AB0Q^T?<+)4<3 MA#;,NV6B@VTHX-LFOL-M_=ISE\#THUY74HI+01OZGZ68'W?M%W#R5'#X5[9EV MRT4&VE'!MDU]AMO[M9.6D'ICZ\KI48F(V1957B;5.IGD5K+J\3JF>16LJE< M23JF!6LNGQ)*J9G.N-F;!U!F--L+5V9Y'@.;8_(*349-BUK+I[6&H_!YGWB(MXV;*6UU;D1G27'DLJ4VZA;:.E).E=0;%M>^8%FU[QCU9.WVK25=D5*+]CT?@-MUXQDM)1>CBTFF<3J#IKISK/9;NG.J\+&W##8LF/+91?7&RN7L?+)/247\4)QTMG"24H2C))2AQ!^(LR*DC5&&\R]?.Y?'81{J%/6&5NK\E++1UH??K:Y/YC MUQ$^19,,))/HNIHX M M M "*AW;>RU*ER\HY0<-\7)Y'N5LN&GA"C,D_#3[-> M2WIH&[33YKV?>E7UA545XW;7NYD\L8Z5X>YVRX)>$*,V;\-/LUY,GHI&]K M1VN*8MMQI:VG4+;<;6IMQMQ*D+;6@S2M"T*Z*2I*BZ&1^)&-AF36I+FCQB_! MKV>TVFT6QE%2BTXM:IKP:/\(K>72^)*53/(K>55XDE5,"M957B2=4SR*UE5 M>))53/U0ILRNEQH]?+DP)\)]J3#FPGW8LN))963C,B-)86AYAJHQ)*2M!DI) MEU(Q6,[&A;"5=D5*N2T:.U37L.?!HYTJZ,JF6/DPA9CSBXRC)*491:T.E%II MHKQ36C.A>F^[#W-]'MQ86+.E\#&SI\?G8//@3O?}+J;MKLU;YN)T4P/XD/E53 M-QH^PM+Z.SEICR)=ET;>.8/;3$$ZRIQ1Y54ID+:)Q)*9@M-D:D*\A^51 M+ZDW3T]]--N6WY>;2_9+Y=D5]'P0EIX>,F_'C[,<=_\ PM^SVX2E9TUOW4&WMSEKI&UXN77%Z/3E7R,>SE3Y7I*V3>C7-\2<=@8/Q-DM$=A%EPMCR)1>$F3!Y M#.0XZ^JSZ*8A2-)3G&_*V9%Y52%]3+KU(CZ%3\CL(JI-U[H^7R3QOX_GK^ HM%OX2]%EDI8G7L4_HQGLJFUP\K=8)\?-06B\GIQ_P!SOB;'U-245G"UIE_ M.423.Y#+D-)^=\QR3!CZ2BK7U1{4)D)Z'_?'T\8F?99U/6>XZKSTHT_/\Y_PM'(Q/PCJG.$LOK^3K_2C#9$G[U&;W:27TN#^Q=U\SOXD+E5:9Q;0T&Z\I"H[Z,CQ6J5(0T;:34[!=;4:5*\A>=)(_E=K=JQ^-]]C M7L Y8I_FD_P__;VYTO\ A/=EL*<+>J>H.H]QG'36-+Q,2N3T6JDG1D6D29+ZW'GWW5J-2EJ4:E&?4S'#RJ$EHEHD9>8-6/B M40Q<2$*L:N*C"$(J,8Q2T48QBDHI+@DDD0!'YA6,RDFJ9GD5?+I\25IF>15\ MNGQ)2F9Y%7RZ?$E*9GZ6$N.K;::0MQQQ:6VVVTJ6MQ:S)*4(0DC4I:U'X$?B M9B$LC^4^MKA"#LFTH):MO@DEYM^27F2L>TQV99<25C<)SF'C!,+CG'O=8:(O MX75]$A*T/U>7[1KI*?*T;/E)^%0NH-7F-#DXDFDXBK'M&Q<5EYJ]\8/\SE_$ MOR^PT*?B ?B28^11G=C_ $Z9W-&?-1N>^43^%Q:<;<3;+(\7KQA=G1:6G-#% M;U60I3XMQH@ M M M X4]R?LK:TY8NW^XM#*I-2\AI?O-G_P#.7878?U8;_VXKIZ5ZS^;N?0\=(5O7FR<./@ ME5*3_:TQ7A1.2Y$DJPBN26;GIT]8_4?.N-'277"NW7H"&D*WKS96%#P2IE) MKYM$5P6/.2Y(I*F<(Q^7*&1NG1FV^.V?6NL=U8'?Z\S>G/S2*:^BDV4N[UU MEBUIK&.N153!1S%L+]WGP7Y$._R'Z;BNAC9]NC5T3UUQLM?4'2>93G;1;X3K M>NCT3<)Q:4Z[ZFKFLC&<=5S11N0Z(ZYZ4[@[%5U+T;G4;ALMWA95+7EEHFX M60>DZK8IKFJLC"R.JYHK4^4C\RJO$O=4P*UET^))U3/(K652254P*UET^))U M3/(K>72^))U3/(K672^))53K&73XDI3,\BKYE/B2E,SR*OF4^)*4S/(J^73 MXDK3,"KY=/B2E,SR*OF4^)*4S/(J^93XDK3,\BKYE/B2E,SZOI?1NVN1&?56 ML=*X'?["S:X/S1Z:BC$LHD1+K3+]KJH*.&X^@GYTY^/#8\Q>HXGJ0K M.1C2LERP6LF5?N'W3Z [0=*7];=RMUQ-HZ9QU\5U\M.:>C<:J:XJ5M]\U%\E M%,++9Z/D@]&3,^VSV7-;<3G*/<&]U4>V>0D8HMC3QCRO>^Z^U58(]-]W%XL] MA"L@RR!(3YD7,EIOW9Q*3ALLK1[PY]\+::<>7SK=)7>7L7T>_P!_Y#SE^M#\ M2KK7O[7E=NNU:RNG^T,^:NZ7-R9^Z5O6+63*N35&)9'@\.N2ZJ6L+(^ M.G,M8ZZP<9:,[[==TNN^U.]K?NA=PNPLQZ*R"^*F^*>O)?3+6NV/%Z:& MKE"49:244#F5\VKO;5+EOF7%2[/?6 LF]+3@UJN!2;AI(:>J_08;_PBQG/B MC,H,S8<]FWV2\-6_BNQ=6]-+%; M5%:RGD17 C^Y)C&2X9>66,9ACUYBF2TTIR%<8]DM3/HKRJF-Y78EE4VD>+/ M@RFE%T4VZVE:3]I#*6&3@[GB0S]MNJR,&V/-"RJ<;*YQ?@XSBW&2?M3:-A6T M;MMN\X-6Y[/D49>VW14J[:,(6U61?A*%D"$HOR<6T>C$)E5>)8:IGD5O*$\ M22JF>16LJKQ).J8%;RJO$DJIGD5K+I23IF>15\NGQ)2F8%7S*?$E*9GD5?+ MI\25IF>15\NGQ)2F9Y%7RZ?$E:9GO,:QC),RO*W&,0QZ\RO);F2W"J,>QNIG MWEY:S'C\K42MJ:N/*GSI+JCZ);;;6M1^PA5!^[EONS]/;;=O M6_Y>-@[/CP<[;\BV%--4%XRLMLE&$(KSE*22\V2 N&OP_\]JNU&9A\ M!>]*6K!:ERON=PW45.?.AE]!IGXS@2'T+2KSS#L)[2DJ;>KVE'YBIN7?5*3C M7\7O\C5UZA/Q7^V?0E=_3W8S&75'5<=8K-M5E6TTR7!N/&&3G.+36E2HHDFI MUY+&A^)N#-:^T/KVGPBE5Z#MQ.82Y-R3*;!AKTOI;*\DG*?M[ZP M41]\IO.FTPE1ML(:;)*C4DO T5=XN^?=/OUU/+JSNEN^1N>XKF54)-0Q\:M MO7Y6+CP4:J*_#7DBI3:YK93FW)[!C].I0 M M M #7'D%Q%XV@\C[MQTGN.3AZRUE*,N:F;X<;*9J54WPTUE!M+P:.QNWW=SN3VLS?OO06\9FW-RYI M5PGS8]CX<;<:Q3HM>BTUG7)I<$T<$.0WPWZ[&ZXO[RM\.E.&Z_$P7;]>6 M2X_ZSJU*3$BYQC<>#?4];&29)1Q5W$@TE]\U1^)Y3=+>L;!G]VY_$HWW!5>%W1V*G,J6BEE;?/Y-NB7V MI8USE59-^+Y+\>'LEBP;-?Y^S-W#=,.RG7M$S]GTD=MFZU? M/VO(HR:/UJK(61_+!M&4>P=2]/\4>-]\Z>S\//Q/\)>ZN^''P^*J4EQ^DQ$ M1&73XEKJF!6LNGQ).J9Y%9RZ?$DZ9GD5?+I\25IF99B."9QL"R338'AN5YM<M+6TVFJQ'';?)+)2Y!K2PA,&FAS91K>4A1(+R]5=#Z=>@J.Y3Q\6+LR9PKA[9 M245^5M'QW;J?IWIC$^_]2Y^%M^"DV[,F^JBO2.FKY[91CHM5KQX:K4Z-::[- M?<-W,N(_&T-9ZTI)7E]2^W+9U^N40?.7F1[WBUJZYL+Q(CZ^E3.^0RZ*\IF1 M'UINW5O3F+K%9$;;%Y5ISU_QE\'^<8R]=>OWTL]OHSKOZEIW?<8>%.U5SSG/M3QYMIEKJ";9"T,5%3((O%+R3/PZYW+K25[<<"E1C^M-ZO\ R5P3^MF! M?=+\7/J++KLV_LSTU3@Q>JCF;K9\^WE::UCAX\I5561X-.>5DPUX.MKQ[Y\'>W_;?_-E^O_R/,)39O^H0_M7C_P /^]\5]G_X\="R](_]>I_Z MG]K_(#^U>*_=^_^/0C4\I?V\L__/.U^VW_.N_PM?]+MOVY_ZI_P#B?^M> M891=+?V:'_N7]CR_L_A'[/O_%?YNAM&[1_V"G_]E?W/]#_T_P"S7^Z_G?J? MZO0XP,'_&DE_FV?VP9_@X_;O_"K_P"B?_#_/U_^1T':V-^^7_F7[/]/GZ M_>9W=)_V^'_NE^[?]M_=>"U^_/\ 9[S\NN_V@7^;D_;"3_")^W_^#C_W'_P_M_F_^5YQ";Q_:/_SWV5^[^SY_G]OU$KU%_P!27_NC^ZC_&+]SXR4/]P_U^VR_P!KOX4/]JD:3_X5_S/_7>HZ1ZE_=O_,Z?9_2_=?I? M:]_M_FF#O=O^PR__&@_GRAPHIC 15 image_02a.jpg GRAPHIC begin 644 image_02a.jpg MB5!.1PT*&@H -24A$4@ ,T !3" 8 \T(:_7-21T(_KLX< MZ0 EP2%ES_.Q #L0!E2L.&P!ET15AT4V]F'='=A[7T'8%15]OXWDV22D$!"[U50P44Z M*"K^%=?>4+&@6,"N/]O:NUBPKP7%BA47%5W% BHB"PI6$ $1%% Z2@_IR.^]-VB0$71;F*T9\D"01&)$!L!!0P"G'^&4)(DB6EXDC08&_ME (]/&@B!$] PB0*%)@)1.1-P50"4GSES),XF;@4KV#'P$+C(%BP[7BI= MA,!)B)H=? 9WON'M*!12.*2Q:EE9A("8,X?3$B.G8\E=_PGVO%!8P'C!(KX M+0(!OAFD?2.JVXY/X\0(=S(*[/B@\:.B.\8-Z$Z:L\8:;,3S4CB<79X"NSX MH!%P6!4-;ST-S\'@7.&(HMF5OP+OOHQ \5:$7[H9P6FO('#D^4#_ MP?PP":5T22?)]R*E5_ D576.A$U4'2HESHFE0*U!(:.%<'E8+ QU<975ERP0 M;(RS"^(Y"@+# ,XYPSS21=Y3SX;\R#"6S8AF%T7P:1T8/5O"(^Y!L'O*'E. MO %)K;OJO6, $X/HBJ8^H=LE %%S"M0:-.% *5DU"4$G(IS$D=\J/BP !%AB MOY=1J%3*6$FDK\,2R!0GC2_G_T]XU-$/!,8&8&4$1XIB?Q*G403*V#R/R9 M"" P? AQS%7#@<$,!E7:>U*HY61+?2%"@<@K4&C0"&.5LA8=($?YGP6++ME*% M!GQ01(;^SQ]4H8R4,JJ;9O/(:PUDRFOC 0CDYR'RS"@$2ID;0$ %"2B4,+DF MQ ^+^7EJ)DJ*\I _A9@^2R$3[Z?8$HUJ'KTK:1*LD:! S2E0:]"H8++$+I4/ M[@\"P-@I+L9B BU1FX7"%,BF+,$. 2,KFX:WC<*PC^^".01,6LF' + M%-.ND4OQM22EE021'* $2B&*OAZ/X-8UP*F/(%*_-2}&-OQ!"P(:TZBQ#<2 M%(BEP'8!C0$'&5T,<)4.5C.S$D@EA@!B[08$5]T#*?M\,Y-^*2U%))0"9*-(W7*"E M()G72GN(TE]F(NGELQ$8^@)0OXT!;B*8D>#[[4B!6H,FJD)NF4$*R6(9":3 MF0O(S-/G(_+Q_P]%X&EJQ#>NH7,7DA-C)\'J<)"$(1*41&$WXUH+H%]W MX(!^B'PP 8%EJ_A^EG$TE%*Z)#-)D^ 1VP9IO)&H:DIQ"SM(0{J$,I 9,U< M1%X[D\!Y%8&L9A:$DNPI@=$$@K8C_^R2EZHU:,2&46;T7%](^FTMPB]^C,"K MGR&\>"&=!(:V&L$/\982G$SAFR(Q:*.$DTOX",.6?]\(K-N(P)0I0.YP!(:= M-[1I#TQ\"UBY%)',$,$FTDR^2Q"4$"C\.U*DH^"U>!V11"'&;U8M!-Z\$*5GMOHZD$&T<<38DC@0%M@,%XH(F6L_B/%G"_!8D:I)8PT5ALRD'Q0]B,#HCQ!9 M0+U+\5\P(4 80U$;A-)%'06BJO$:BB5Q$*BSBX @>"*E1< >78#++@ :-*T&D M8T?@M),0?.=-X(VQP*8UB&37H8-,O&\HD@70668WRM)09CW");RL>@@P-(O MD?3^-8@,>D+']\1%S0:)C02EW13&/K"W&OKB,BR?- M1<%5_T)@X6)%4C"8C?1P/DH")4@.B[UCW,!1!]SP'Y1TF!) Z!3&_4KQ1Z MRW*!_Z/KN%$3ZZ+FU[((@#// P8>#CSU$ +3/N";C-40:)$D.@9$72L-*6 " M1'(I 95$'3&2G W,>0.15MT1Z'NNSF\)'13)'*^,76)&">CLBFQ?NV>."QH3MK9>8A[BLR-2Z8I-);3V+2)C19SPY!!IBPF#DIH;O!\YR"@5 @2 M/)%2VCD$DM@B8LQ'^)U B*R;*F#BYP?V0>GI1],C)BJ;24]:5=%@D74W)(I>"1^1)4LF9ZUJ?Q>B0%SO..,^$*&QS3]*E>(,91H2Y0%;AO\+Q>.^%*&HQ&+D/<'9N,-9&LPOQ^G9[U+B@42.U=H"H M84DJ8@N:,J<9V9D MS'9CHEWM0G%!$T,0832[0F\X[Q/D?S"?:E1=:EH%!(Y$^ D22J1 I "E*63> MLXY \,K#$>S26FV6)%7'1)OR!34M8!0?"ABJ;IH68--@*+5*R?ABHQADF0"I M.! B/?LBT:K4]CW$,B0'0.!$++%/#T5@<^?0'C/BVD* MU;6!({GIKC;EB>>M+07B@D;L%[%;PFI9T%-%)MMTS_?(&?L]0<#<+V%R!EO$ M%U;$UR'^#'1MA_11)R,XH(OQ(;A@I[.'Y#VQ5YR$<27-RL,V"]Z]!N(X)DWTL:YG>H>U3^J:!(H"!?P#M^,HY1 EE@.[:,{IXL0 M^&$+<GW.4PF74,]ZRJYO?C@L;ECB59$[K@BU58=RNC[!$T DA4JP*^%0B)M?4 7\|E]D/D4ZUWJ2_Z78?S#H/)2N-W&:P1(U@,LHD-37IPORZE.:J@3,{HZ M+[T@]TV!%AAE/*4I$&!'Q,W\=4DWI=2A,XZS;@N$;3P^R4E5-*VHCH7)P$$: MWZ54T3+/'H#,,2>IU!$(J-R?J3Q>]-[_+Z%'Z M#H(#'ZG4]K]Q(3-@LV4,"*9B)PD2B.Q@]0ES3.EI(#2!HL^ CH/4B!5M_*F MEG1.?'TGHD!=/ M5-Z6Z+PFU?P%]H)S4J!Y*Y0<-PQ)+]&]S#PT,,W"3+M)4O#08T9IHTD!XI:>M_SZ">QU/4/U08]R)^"7Q*,K]<0YG2F K,UP>FDQPI-"H&%N0415<<'1TJ$E MLL<LP:& 2\=C]MEOJ4+L9PBB1QM,E2AR,@MXB/G;D)DR4P$N[54%2]Q)"A0$Pf4"S3,1\&&YU:H%ZN44B:9QG6 7K(P'0#U MCMD#Z4?MYO-$V6R!OZB17]3)(+--9!\<<#2"$UZ@QXQ>/+51:(_1!E.[1N I MX)$A+OD2Z'9R36B5.#=!.:5 -4##6/[''.1]MUF-^F3&84KHS4J26O^D%&1? MUT>9,,*LXVBEI J<4I5"?YFAK9HA5;%6[5#:J0>2?IC&;.X M]M8M;-LVV10;K[XF[N6W$S6-%-&B-E'!JNA"H<-JT")Q2-#]+3$:>L^TLE3\ MX"R,#DARZ?HE"=!LIQG8E2X3EZO%%LB=QTQD,?J9TB);7Z@$":0C_4!*&3T\ M8JJ+N_QU9(PE*$BDX]:M@/JU*<',1-51TJ\$DF]H>IIF16_,#T4J@53(DH(-MRQ&@.98X$A2H"07B@J9X$Q,P5S+=GDX *0^0,C+Q+"=GIR%UCZR:W.M/.]?K M.F.K8^HQ*Z!!(X27LR=!BO&L!9C,"29SZN"IK@5%E=NTX4\/4^+".R\%XH-F M(U6R'(GX2XA3)(H$,XN1WCP3@?IQO_ZG4\XD@)K;Z&O^-B-"X#V0V1+" ?Z0+ M6,2L6TDF5/*!OC^5CHW$D>"C6D0%RN#V^A:UE2N#1IC-)&7U"R69< M1HSK'>(PV=?& 6'M&B9OT@"CX6\ZY%"W-!D}(F'X/&'&=H+%+ A*' D*U) "M<4$C'2]ED1;GL6GR9Z+O88EW[!'-%/')G6:DFS^$++>R._DG[PI)=8C7@P MU!'.KD7-K3S01+BS5UM0: 1&M-%'A$D>" C6D0%S0A!HR>8:U,85YDIX!6(F3;/@ M=WK25A4BN1W3[?^;AQCW.:UG"1(!TBJV>LIG3D8H@9SE*6PQ[00?9,DZ). M07PPQ#++MQ)&@0 TI$!=*,9HD9D9RB[!U;BZRVJ;["LBL MNF;R-KG0VP*T&@ZJXM--=H$_)H,_U@,+E]*MS,<0,T6DC?CYQ(7&!AYHUY9?NDT"@$B>6@4I1TFV4:>V,-!:T;.?4$ZBHKM7 $E_> M12ROI#= $4?_@>EC^.-/IZ0A(8CJ-9#H'V1IHPX3U:'XON[FYDG(!YJMXR0';MR2VE"U=;. 6H$J2T$Q4LH,HU:2H3$[(@V?[Z@QUHI/E@H%_"=.89H"VIEJ_MJQ=_,1C;QL%XH)&F"MKOW2$6"]3NMZL^>+'#1(\N2MRL&'< M>C0ZC^UCI56MM$N2TF=Q%EAY4-MZ%;)DX&*B<'(_7GU[/#EDSL[Y5%9H#2 M[XQV3+B8XV)G3O1CYK5VO)&XIBEI-@T/)9YCVD9IX9IO'YQM(U_B6[LB!:H! M&JICC9F5YHX 8N-0^JFM(QT\M_+U<7T1:=1 YU+ [!#O19)MZ>/V< M)1CZ5V5A[XJLM?,^:/"-S^ M/")UV(Y)4,IXBZ3\A]F>%@?O@T#_WJ:=K=V*T""&(-:^!1RYM6M<;X'M(@VW M_>$2W_P?I$!" C6B0%S0.*:2U3MS0 J:G]<0JYY=1_DBX!/% M3>(B812O+L O1WV'W=_KB90N270/\(P%E7CW*VSG.\VIJ+\7<[_;KC;!-M7,3N.3 7WYB%0(FF&SK9,VYES.7W13HQG9E5[*D4TS ;.%GWD@XPE3OM67XANS MMHM5"_77Q%G !2-1NG(5/IV?G%K3?2RU=NVT1NSFYO;=9>HB@;5H4]5Y\0%C?.",<8.-0B@\ZO-,.>@ MWU J3<>IH$E)<;+T>M M'F1CZ>"KQM4Y,Z",!::9/7=_#SBQ0*D(9-Z(S,+FC=F4>%1VQ#)S^471/Y:R MUZCHLXKF/AZHXH(FVD)9 H+L$2!!PWK[I&'WYUMAP1D$CBA31$(![9Q4D0!L M5RL;.OWQZ*_(>7L%&IS?#@U.[X"D]E3G&/Q4@:/I+L:Q%JVZE+[_,#N)F%?PF-+V?ZNAM(FE M@W>WJE0OURK8.T4>'=_3QJYJU7.B!XX=3%UC>U]#ZUYN';Q\R\(FG52!F!5 MT=%H-D:[]3]S>;VC:DLW+FB*+P\G%&EY+UF0S(1R6F%A9,DY3R-M'.1L@#G0?)@T%"POP*I,YV+J0PN0N7!#U/U[$X1Z,;;;3M@Y2LY/87IGGTOM5 MNJ40X:4;4/S#2I1^,@^A.?,0W, -.Z'<&CM22H\U[IUNR"C 856<$GC4M8B< M<[1/#3.>M.A$66#&V#%1AA+L>L3QJQUZFTIV@BZ_6L6N=E$&5EM/KE_J6-6V M20AS?[-BEE>;X@%.EYD8O>.OJ]+NRP]W$X0?@E157RA.F'$ =2(_6NM+- & M/$15VD'E=1'@*?O,U:&2=TY2B'T*(M5"'4^PX?G9AYKR M12IM9AED<8&(31;T)S=MH22,6G;^,6<^;*&>D)%]"AP(?]R0O'P9F&P\F$Q7-7(*4))3Q_E#(0-904] M-I)?1BE"7QRSDKGU'_>6"7);P "W'@QK#ADE6.<.'(Z^ ABPMQ+44X?I,M&* M'\F!BY4 ,42PL1I'5F>O.?NG(MVW.NJ3 Y_Y[9&M^@##8UC.MDT7!XP=Q}.2< M)U'\@'&.&L.8WN%6;_=>^?MXP*A,W?{[@WPVD3]*6 MEUR7SRX4<_-+?4Z^] MMB\-Z&)L:I$]E/;+995Y43N_/B21E)-=-,F0;!CQC_>G'KZ4K?)QU=IW?$ MLKM6X/?'5J.H*$([ZM%.JN+V8%&C;-92= >_?;ICKWVWJ-"0[JB ME>?'^8LP;0JO]=,B;-J8@U HA-9M6F#?_CW1_X#>}J).AF:15(F'YLC68,6,& M3CGEA*JTFRJO,6_N0BQ:N 0GG'B$D;@\IGXV$RN6K4=*-"7FIU^&C2%#1MVAS]]^N-[[[#FFIF.C?(!/M MVK?!^O6D54H*FC1I%'?EB@\:VR'3CWJYJ}>[FID.U@NBW0-MT?BT1LQ'6X'-M;Z^E.UC (D5B0FPCRB,"0 -(NI*[<.:;$*(7*6N*#$\1KHHY("M:\)+$%4_"X M 0A=0)NE3P=#0,U[\]0DDT1J;"Z;VVD^CYX2Q-1/9^#)A|=BZM2OL3%/[*5W

*MKFQ,Q7H;OI.=V1A]]}D39YPS&$<>>Q R,[E7!QZQZMZWW\S%/T<^AT\^^IS7 MVB+^(JZ7\E+'SDQP.D.Z==T#%UYR*G=R'UQN0B-B\VDC>6X7RD#MG3>.QC[} M^J)-^U;1(4=WU19:5Q;CLLZ&>^]^"BU;-%/0N&7M@7N>PZ3)'_&Y)'-"#@-> MV3,U@]LGEI86(8\[;1N&-!>21;&$*O*H4?=AMSW.V?> 7WY9A@N&WJ(A@;S2 MK4H[=YAORJ(D$D/Z2!1@ZO0)V&__[G+E,I.(.7?!IXA7XYP,OXL-WIF#9[\LU M TKJM(}T I50TY#KIZ6D8J_.>^#$(8?C]X"'H7D+>D?MUI4B3$>.> K39DS' MN^^.\B:M6D7'4^Z%Y8'Y\W_"N<.N1^\>/3%UYEA4I6+531JG8O)'T]"UZ]Z8 M/7L.NG7O@L8#<&UKA4/E5]PW05#X>\XF+N!0/1&:/#'1Q_DS6Z)#<6^LQ>8) M:Q%>\+LN6H6V+ MY.ZMS(YG>@>>)?]*E[/Z.>ER<.N:I9;(ZA7G].V]Z J,>&8.3/ MOL1C3]Z&^O6SH@RJ"XARMY$**U>LQ4-D\L>>O=6>(X"WMHJ[OZ-UE&&-=_"; M+ ^?@G?&3\(]K+S3?M? @%Y]NR%5"O1D@1! \WYK5Z[#^-<^1".NN">< M<1175V?+D54Y'X6L1]JG;R_CB12/#X>1PIR^U-14-&BXY8H'L'C-,VC?LA6&G7V:2I16+1LK M\%:M^0-S9_^(KV9\C_D_S,H9E% MIEW@,WIDGJ>]EJ/Z(#"69NPY8N-_+T.Q0R AM?F{24G'\5L<1MAUYB43!8. M-*1:UDJ6A2^6.9H@F?=.N^ 2<%,0)XV4WXLPX9/6,L)G& M%1>.P#//CT.S1O4Q\L'K<=K9QR,SPTJ0]*%I[+.U:J9AW&L3L'#!,D[DWPQ8 MHI9]$(JS=;S^^@?9:R0)=]UQ-2ZZ\G15)_0<>QPT<%]<%"S@+MEUTM/Q!AEYZ/!!Z+-/-YYC]CEU1SG/ ME95\LB#<-^)9W0*^N(!20^EA!GS*D&,J5/?FS_L%K[XT'O4:M,3M=U_N#5QI M9HQMW7U!'2ORL?S@>.CE;-B@+NZXZS++O/9DO]1Q;ZFM*1L&R\6,#B&??GG, MN[CL@MM9R1'&9?\W#%=>/0PMVS2W3^H<#,9>R6-E*9LT! MT2DDQB?_B3?52+AJ'_3RZNF\579V78(_A+8=FB,S*X2LNME(#IEKQ7/BU!HT MSF:0F\FGLD(B38>10Y8W:B&I_;+0J&\V!V/4JW _^5!L:<1MAUYB43!8. M-*1:UDJ6A2^6.9H@F?=.N^ 2<%,0)XV4WXLPX9/6,L)G& M%1>.P#//CT.S1O4Q\L'K<=K9QR,SPTJ0]*%I[+.U:J9AW&L3L'#!,D[DWPQ8 MHI9]$(JS=;S^^@?9:R0)=]UQ-2ZZ\G15)_0<>QPT<%]<%"S@+MEUTM/Q!AEYZ/!!Z+-/-YYC]CEU1SG/ ME95\LB#<-^)9W0*^N(!20^EA!GS*D&,J5/?FS_L%K[XT'O4:M,3M=U_N#5QI M9HQMW7U!'2ORL?S@>.CE;-B@+NZXZS++O/9DO]1Q;ZFM*1L&R\6,#B&??GG, MN[CL@MM9R1'&9?\W#%=>/0PMVS2W3^H<#,9>R6-E*9LT! MT2DDQB?_B3?52+AJ'_3RZNF\579V78(_A+8=FB,S*X2LNME(#IEKQ7/BU!HT MSF:0F\FGLD(B38>10Y8W:B&I_;+0J&\V!V/4JW _^5!L:<1MAUYB43!8. M-*1:UDJ6A2^6.9H@F?=.N^ 2<%,0)XV4WXLPX9/6,L)G& M%1>.P#//CT.S1O4Q\L'K<=K9QR,SPTJ0]*%I[+.U:J9AW&L3L'#!,D[DWPQ8 MHI9]$(JS=;S^^@?9:R0)=]UQ-2ZZ\G15)_0<>QPT<%]<%"S@+MEUTM/Q!AEYZ/!!Z+-/-YYC]CEU1SG/ ME95\LB#<-^)9W0*^N(!20^EA!GS*D&,J5/?FS_L%K[XT'O4:M,3M=U_N#5QI M9HQMW7U!'2ORL?S@>.CE;-B@+NZXZS++O/9DO]1Q;ZFM*1L&R\6,#B&?2GG, MN[CL@MM9R1'&9?\W#%=>/0PMVS2W3^H<#,9>R6-E*9LT! MT2DDQB?_B3?52+AJ'_3RZNF\579V78(_A+8=FB,S*X2LNME(#IEKQ7/BU!HT MSF:0F\FGLD(B38>10Y8W:B&I_;+0J&\V!V/4JW _^5!L:<1MAUYB43!8. M-*1:UDJ6A2^6.9H@F?=.N^ 2<%,0)XV4WXLPX9/6,L)G& M%1>.P#//CT.S1O4Q\L'K<=K9QR,SPTJ0]*%I[+.U:J9AW&L3L'#!,D[DWPQ8 MHI9]$(JS=;S^^@?9:R0)=]UQ-2ZZ\G15)_0<>QPT<%]<%"S@+MEUTM/Q!AEYZ/!!Z+-/-YYC]CEU1SG/ ME95\LB#<-^)9W0*^N(!20^EA!GS*D&,J5/?FS_L%K[XT'O4:M,3M=U_N#5QI M9HQMW7U!'2ORL?S@>.CE;-B@+NZXZS++O/9DO]1Q;ZFM*1L&R\6,#B&?2GG, MN[CL@MM9R1'&9?\W#%=>/0PMVS2W3^H<#,9>R6-E*9LT! MT2DDQB?_B3?52+AJ'_3RZNF\579V78(_A+8=FB,S*X2LNME(#IEKQ7/BU!HT MSF:0F\FGLD(B38>10Y8W:B&I_;+0J&\V!V/4JW _^5!L:<1MAUYB43!8. M-*1:UDJ6A2^6.9H@F?=.N^ 2<%,0)XV4WXLPX9/6,L)G& M%1>.P#//CT.S1O4Q\L'K<=K9QR,SPTJ0]*%I[+.U:J9AW&L3L'#!,D[DWPQ8 MHI9]$(JS=;S^^@?9:R0)=]UQ-2ZZ\G15)_0<>QPT<%]<%"S@+MEUTM/Q!AEYZ/!!Z+-/-YYC]CEU1SG/ ME95\LB#<-^)9W0*^N(!20^EA!GS*D&,J5/?FS_L%K[XT'O4:M,3M=U_N#5QI M9HQMW7U!'2ORL?SG>.CE;-B@+NZXZS++O/9DO]1Q;ZFM*1L&R\6,#B&?2GG, MN[CL@MM9R1'&9?\W#%=>/0PMVS2W3^H<#,9>R6-E*9LT! MT2DDQB?_B3?52+AJ'_3RZNF\579V78(_A+8=FB,S*X2LNME(#IEKQ7/BU!HT MSF:0F\FGLD(B38>10Y8W:B&I_;+0J&\V!V/4JW _^5!L:<1MAUYB43!8. M-*1:UDJ6A2^6.9H@F?=.N^ 2<%,0)XV4WXLPX9/6,L)G& M%1>.P#//CT.S1O4Q\L'K<=K9QR,SPTJ0]*%I[+.U:J9AW&L3L'#!,D[DWPQ8 MHI9]$(JS=;S^^@?9:R0)=]UQ-2ZZ\G15)_0<>QPT<%]<%"S@+MEUTM/Q!AEYZ/!!Z+-/-YYC]CEU1SG/ ME95\LB#<-^)9W0*^N(!20^EA!GS*D&,J5/?FS_L%K[XT'O4:M,3M=U_N#5QI M9HQMW7U!'2ORL?S@

```
;G7@&WDPI'0X0WWGC#UFX=2NG$@)ZU1&H; M)6)>;PF09AW]]f__U8H5*_*^UZT H5OY!48 T"_//&r;?d@Z*6 MH.Z1U@@0O-,'#AOH/2.CPS[72UK5OOMV%%8..OP^2OISQ%'_WA-8; #(64\\_M"ZBO83TE8DU%<]8YJM_++[]LLP#^^,<_)@\ S:RO4%,OR3(_~
$/CRD5-@R!4 MH(D^M4 T.0P $TI,\) T#"K A6$H\)UIZP16M9^EG*_7ZT]ZW@%*5JP^%M6 MI&&25PVOM#304UV36R6D-MEF"GX{JIB?"N=.@!05G0I7+C\55JL6R$F%:WNI M1RUO&((L_)G?UZV>._ U$\WDOO5R$ R25O;]!],;7/1H!:N<2E.EYL@9I
M\3;'.SKL"3#}6W:14%-E/94=@=%=@%]][34;X/BM)82:5G4D[$SBPM MZ"'2,b8I3Z3R N>!QCO3T'1HD4%"L:%YRDBYS35KPL=B$" M%%@"\'...J+!DR:G*0-002KY*M A<0<06^\\48 0$d5@-1F>6COP!CM 1?G;7.M/(B%8=@.@0#4%*23P/3;_-
BH<4ITMT[&&@HY-98+)YS@! (-7+WG0 M/'-]4+/5&_QBK*''B.@7JE2)=_UQ$9[KGGZL.-//]KJ;@%T#-FS+#*!K_+ M2P$'@O_"(/'12R3TUZF15%2^-F,8*;-*DT?&[2!>-92H<]O^-#%@;SCJ* M3*7D\.-\\\_/JYDD08C0P@-*#D_B,^6>X$I
MH!+)ERJIF%ZBGI$'GVTF1C$4[:@X*;(3"9Q6M%OKU/R05]O34P$H&0*PGP(%# N-]92(M>3E_--.6.7\\&760K15^J>,) :#9-R51M*K5-?[XFiH;!J!0+A6H0"J< M T&1#1%&Y$%0?BW08,T"0XIR[INIC5^NU)ZU@0(46 )L5BRI=W<#*K=+!;H)
M=:KDJT'1M4#N5+8;(B#{JQ;(IL*5*5P7J$!#A(0S(7N.9ERY M4.-_.(K P'2T"13AT1%N?(%ZH"D6@0+,0J<7:(CPDV;>826M)BNj1\NUYXU M 0 %E@";/5/J\9R!E<9202NDVE5"$%2@%JBR"X J%6Z+?2 5J(5K+I"{(4)> M15A7*AP _!}CY'5WK23^\'G<
6__OGO$@$0"D[[!NTMP'BEP!4% M0 A235FJ4:.&{^LE70\5" B*I?I}.BF-#TA3\0HG.=&EAHO&#YR4>[7DYEID M-9%VR'$%]Z17<33I,!OTE#3%*0"@U 0@7B>OMZ0-;E" 6/(L%$Z,!T'777:0" #2^T%R@@BKOE+ *5'" AN4-1YWY
MI0%.U'BJUKZ[5+M7!BDT@<7]"2+-F"9UZ6J@Y4:I[N7Y .1,"P0 57*I0*ZY M0\DJ4+F";:5AJ->6E %:A01%KM=>"[0X^0W=[M6&0!F0@"(^@-J'!B"Z0

:"#AW2>\=M#-7AWARKM4H++Y7>$<%2A:+= 3:L1>:"0-?D ; M'G\ HI4PM1C1%"""*@(3 E.^)P"@@P>@TI "1U#/G!T&.QX(@&*A -%P 66# M%*_(^55%:2!GD"A=B>CGYMG5B& #"GK5JI5-$Z+I0$GO.]07&F- MUJY=.ULX[/>Z
I*"NY(6;I.&QM!3&A=X#0MTBIE1MPXT>)C "!B@\#P: \&= M"%P" $H> .+0G Z;J'WQ=(#>[0POYCZ)EP+$'#""#A4TL-@'+74U&= R;6 M&S$%!V%^^V9" &A)U57*0#-'$T\@&$864[R6V(7K 6*5($BAZ,Z;&G'3], M),W:3!KVGX0 $*U/.;&/U@2!
MAQ&$J%G)G@K:0I0JMC// 1L<]FY-GX/ 2$#J;GM=' #DGM/.&Z4W *#D 2#^GL^:%$X4$)86S^%X M.##//H17N*(UD Y14I0: &#+L' SY798 4L^>/=]T'%AL (B_X_ZGVOIK*9$ H#.M3:C.-P)>N!0W=%XH "U_?:VR[UFAB:=D:DR967DQV-42WON"0 HW'\N
MF&&;=?HH<6T5650F;-'^/?L/Z73MP ++,P+VC2;X_'FP 9+F!G3J2S4NRP<@ M=0IX(:A"017{IL&5]Z@*K M=:UlL,C!)#!&0>+$G08'7FVK4;$ ,U(LBQ{8.0#$-74"( (-I^:".MH! "4' M #FIQ:AS!6 "03QCX^&}>.MF!X@#;%Y-6Q(&0*L_RMG"#JLTZ;0L
T"S MPQ#WD5PLTVI:<6:+1'+9 "H*.$:I=$M4XVG:.FF3}FtS#" ?P*+AY'MMJS H~VW!EINDAXO\3H68'%!H"<]53<@Z5X675B@" IR;R7 MI &@[=fIM?*8G3Y_ 4.:<^1< T6S+02-C.^=)3180@*P[}>07XG32Y=@ CJ5OCF.:.S6T\GGGBB'5Y*<7]0#'\'X/GY7 MDR9-;$MM4C\B
8B31CJH%.75+0$UZH0SO=ZK+35!+#^7(@^TSV:0Z$L$8BBLU-M#RAD;/Z\9J__F*'9E#P0*Q8 1'ML\U@ZCX"9K'5II!"#6+0=/I(*B"B:261>0 MJ.]DCA#KE_?-L\_OLZ1U/0U TM+2@HTD1@#$>D)A 1H209ZB-6GWW:1TUN00 M*$D ;-/V K5RN%I-
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Entity Address, State or Province	AZ
Entity Address, Postal Zip Code	333-2200
City Area Code	(480)
Local Phone Number	333-2200
Title of 12(b) Security	Common Stock, par value $0.10 per share
Trading Symbol	CMTL
Security Exchange Name	NASDAQ
Entity Current Reporting Status	Yes
Entity Interactive Data Current	Yes
Entity Filer Category	Accelerated Filer
Entity Small Business	false
Entity Emerging Growth Company	false
Entity Shell Company	false
Entity Common Stock, Shares Outstanding	29,170,883
Amendment Flag	false
Current Fiscal Year End Date	--07-31
Document Fiscal Period Focus	Q1
Document Fiscal Year Focus	2025
Entity Central Index Key	0000023197

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Condensed Consolidated Balance Sheets - USD ($)	Oct. 31, 2024	Jul. 31, 2024
Current assets:		
Cash and cash equivalents	$ 29,644,000	$ 32,433,000
Accounts receivable, net	180,864,000	195,595,000
Inventories, net	81,804,000	93,136,000
Prepaid expenses and other current assets	14,244,000	15,387,000
Total current assets	306,556,000	336,551,000
Property, plant and equipment, net	46,433,000	47,328,000
Operating lease right-of-use assets, net	29,873,000	31,590,000
Goodwill	204,625,000	284,180,000
Intangibles with finite lives, net	188,235,000	194,828,000
Deferred financing costs, net	1,936,000	3,251,000
Other assets, net	15,545,000	14,706,000
Total assets	793,203,000	912,434,000
Current liabilities:		
Accounts payable	43,514,000	42,477,000
Accrued expenses and other current liabilities	56,384,000	62,245,000
Current portion of credit facility, net	182,380,000	4,050,000
Subordinated debt, net	23,735,000	0
Operating lease liabilities, current	7,645,000	7,869,000
Contract liabilities	69,104,000	65,834,000
Interest payable	551,000	1,072,000
Total current liabilities	383,313,000	183,547,000
Non-current portion of credit facility, net	0	173,527,000
Operating lease liabilities, non-current	28,726,000	30,258,000
Income taxes payable, non-current	2,495,000	2,231,000
Deferred tax liability, net	6,106,000	6,193,000
Long-term contract liabilities	21,983,000	21,035,000
Other liabilities	51,516,000	9,314,000
Total liabilities	494,139,000	426,105,000
Commitments and contingencies (See Note 20)		
Convertible preferred stock, par value $0.10 per share; authorized and issued 175,264 shares at October 31, 2024 (redemption value of $187,814,000 which includes accrued dividends of $655,000) and authorized and issued 171,827 shares at July 31, 2024 (redemption value of $180,076,000, which includes accrued dividends of $1,341,000)	148,700,000	180,076,000
Equity, Attributable to Parent [Abstract]		
Preferred stock, par value $0.10 per share; authorized and unissued 1,824,736 and 1,828,173 shares at October 31, 2024 and July 31, 2024, respectively	0	0
Common stock, par value $0.10 per share; authorized 100,000,000 shares; issued 43,927,127 and 43,766,109 shares at October 31, 2024 and July 31, 2024, respectively	4,393,000	4,377,000
Additional paid-in capital	587,820,000	640,145,000
Retained earnings	0	103,580,000
Stockholders' equity before treasury stock	592,213,000	748,102,000
Treasury stock, at cost (15,033,317 shares at October 31, 2024 and July 31, 2024)	(441,849,000)	(441,849,000)
Total stockholders’ equity	150,364,000	306,253,000
Total liabilities, convertible preferred stock and stockholders’ equity	$ 793,203,000	$ 912,434,000

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Condensed Consolidated Balance Sheets (Parenthetical) - USD ($)	3 Months Ended	
	Oct. 31, 2024	Jul. 31, 2024
Equity, Attributable to Parent [Abstract]		
Convertible preferred stock, par value per share (in dollars per share)	$ 0.10	$ 0.10
Convertible preferred stock, shares authorized (in shares)	175,264	171,827
Convertible preferred stock converted to other securities	$ 187,814,000	
Convertible preferred stock, par value (in shares)	175,264	171,827
Convertible preferred stock, accrued dividends	$ 655,000	$ 1,341,000
Preferred stock, par value (in dollars per share)	$ 0.10	$ 0.10
Preferred stock, shares authorized (in shares)	1,824,736	1,828,173
Common stock, par value (in dollars per share)	$ 0.10	$ 0.10
Common stock, shares authorized (in shares)	100,000,000	100,000,000
Common stock, shares issued (in shares)	43,927,127	43,766,109
Treasury stock, shares (in shares)	15,033,317	15,033,317

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Condensed Consolidated Statements of Operations - USD ($)	3 Months Ended	
	Oct. 31, 2024	Oct. 31, 2023
Income Statement [Abstract]		
Net sales	$ 115,800,000	$ 151,911,000
Cost of sales	101,284,000	104,029,000
Gross profit	14,516,000	47,882,000
Expenses:		
Selling, general and administrative	51,644,000	32,695,000
Research and development	3,713,000	7,812,000
Amortization of intangibles	6,593,000	5,289,000
Impairment of long-lived assets, including goodwill	79,555,000	0
Proxy solicitation costs	1,583,000	0
CEO transition costs	598,000	0
Total operating expenses	143,686,000	45,796,000
Operating (loss) income	(129,170,000)	2,086,000
Other expenses (income):		
Interest expense	9,532,000	4,932,000
Interest (income) and other	635,000	(65,000)
Write-off of deferred financing costs	1,412,000	0
Change in fair value of warrants and derivatives	5,524,000	0
Loss before provision for (benefit from) income taxes	(146,273,000)	(2,781,000)
Provision for (benefit from) income taxes	2,134,000	(1,344,000)
Net loss	(148,407,000)	(1,437,000)
Establishment of initial convertible preferred stock purchase option liability	51,179,000	0
Dividend on convertible preferred stock	(58,634,000)	(1,823,000)
Net loss attributable to common stockholders	$ (155,862,000)	$ (3,260,000)
Net loss per common share (See Note 6):		

Basic (in dollars per share)	$ (5.29)	$ (0.11)
Diluted (in dollars per share)	$ (5.29)	$ (0.11)
Weighted average number of common shares outstanding - basic (in shares)	29,446,000	28,745,000
Weighted average number of common and common equivalent shares outstanding - diluted (in shares)	29,446,000	28,745,000

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Condensed Consolidated Statements of Convertible Preferred Stock and Stockholders' Equity - USD ($)	Total	Common Stock	Additional Paid-in Capital	Retained Earnings	Treasury Stock
Beginning Balance (in shares) at Jul. 31, 2023	100,000				
Beginning Balance at Jul. 31, 2023	$ 112,211,000				
Increase (Decrease) in Temporary Equity [Roll Forward]					
Adjustment to reflect redemption value of convertible preferred stock (including accrued dividends)	$ (1,823,000)				
Ending Balance (in shares) at Oct. 31, 2023	100,000				
Ending Balance at Oct. 31, 2023	$ 114,034,000				
Beginning balance (in shares) at Jul. 31, 2023		43,096,271			
Beginning balance (in shares) at Jul. 31, 2023					15,033,317
Beginning balance at Jul. 31, 2023	438,299,000	$ 4,310,000	$ 636,925,000	$ 238,913,000	$ (441,849,000)
Increase (Decrease) in Stockholders' Equity [Roll Forward]					
Equity-classified stock award compensation	2,645,000		2,645,000		
Issuance of employee stock purchase plan shares (in shares)		12,799			
Issuance of employee stock purchase plan shares	94,000	$ 1,000	93,000		
Issuance of restricted stock (in shares)		13,904			
Issuance of restricted stock, net of forfeiture	0	$ 2,000	(2,000)		
Net settlement of stock-based awards (in shares)		145,808			
Net settlement of stock-based awards	(995,000)	$ 14,000	(1,009,000)		
Adjustment to reflect redemption value of convertible preferred stock (including accrued dividends)	(1,823,000)			(1,823,000)	
Reversal of dividend equivalents	23,000			23,000	
Net loss	(1,437,000)			(1,437,000)	
Ending balance (in shares) at Oct. 31, 2023		43,268,782			
Ending balance (in shares) at Oct. 31, 2023					15,033,317
Ending balance at Oct. 31, 2023	$ 436,806,000	$ 4,327,000	638,652,000	235,676,000	$ (441,849,000)
Beginning Balance (in shares) at Jul. 31, 2024	171,827				
Beginning Balance at Jul. 31, 2024	$ 180,076,000				
Increase (Decrease) in Temporary Equity [Roll Forward]					
Extinguishment of convertible preferred stock (in shares)	(171,827)				
Extinguishment of convertible preferred stock	$ (183,489,000)				
Issuance of convertible preferred stock (at fair value), excluding embedded derivatives reported in Other liabilities	175,264				
Issuance of convertible preferred stock (at fair value), excluding embedded derivatives reported in Other liabilities	$ 93,479,000				
Adjustment to reflect redemption value of convertible preferred stock (including accrued dividends)	$ 58,634,000				
Ending Balance (in shares) at Oct. 31, 2024	175,264				
Ending Balance at Oct. 31, 2024	$ 148,700,000				
Beginning balance (in shares) at Jul. 31, 2024	43,766,109	43,766,109			
Beginning balance (in shares) at Jul. 31, 2024	15,033,317				15,033,317
Beginning balance at Jul. 31, 2024	$ 306,253,000	$ 4,377,000	640,145,000	103,580,000	$ (441,849,000)
Increase (Decrease) in Stockholders' Equity [Roll Forward]					
Equity-classified stock award compensation	155,000		155,000		
Issuance of employee stock purchase plan shares (in shares)		14,475			
Issuance of employee stock purchase plan shares	38,000	$ 1,000	37,000		
Issuance of restricted stock (in shares)		26,234			
Issuance of restricted stock, net of forfeiture	0	$ 3,000	(3,000)		
Net settlement of stock-based awards (in shares)		120,309			
Net settlement of stock-based awards	(247,000)	$ 12,000	(259,000)		
Extinguishment of convertible preferred stock	51,179,000				
Adjustment to reflect redemption value of convertible preferred stock (including accrued dividends)	(58,634,000)		(52,255,000)	(6,379,000)	
Reversal of dividend equivalents	27,000			27,000	
Net loss	$ (148,407,000)			(148,407,000)	
Ending balance (in shares) at Oct. 31, 2024	43,927,127	43,927,127			
Ending balance (in shares) at Oct. 31, 2024	15,033,317				15,033,317
Ending balance at Oct. 31, 2024	$ 150,364,000	$ 4,393,000	$ 587,820,000	$ 0	$ (441,849,000)

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Condensed Consolidated Statements of Cash Flows - USD ($)	3 Months Ended		12 Months Ended	
	Oct. 31, 2024	Oct. 31, 2023	Jul. 31, 2024	Jul. 31, 2023
Cash flows from operating activities:				
Net loss	$ (148,407,000)	$ (1,437,000)		
Adjustments to reconcile net loss to net cash used in operating activities:				
Depreciation and amortization of property, plant and equipment	2,895,000	3,022,000		
Amortization of intangible assets with finite lives	6,593,000	5,289,000		
Amortization of stock-based compensation	155,000	2,645,000		
Amortization of cost to fulfill assets	261,000	240,000		
Paid-in-kind interest under term loan	2,082,000	0		
Accretion of interest on subordinated credit facility	248,000	0		
Amortization of deferred financing costs	973,000	594,000		
Write-off of deferred financing costs	1,412,000	0		
Change in fair value of warrants and derivatives	5,524,000	0		
Changes in other liabilities	0	(1,033,000)		
Loss on disposal of property, plant and equipment	0	6,000		
Provision for allowance for doubtful accounts and contract assets	17,443,000	143,000		
Provision for excess and obsolete inventory	12,546,000	78,000		
Deferred income tax (benefit) expense	(166,000)	1,114,000		
Impairment of long-lived assets, including goodwill	79,555,000	0		
Changes in assets and liabilities, net of effects of divestiture:				
Accounts receivable	(2,712,000)	(26,269,000)		
Inventories	(1,214,000)	2,656,000		
Prepaid expenses and other current assets	(995,000)	997,000		
Other assets	(1,096,000)	2,802,000		
Accounts payable	1,710,000	5,100,000		
Accrued expenses and other current liabilities	(4,887,000)	(6,538,000)		
Contract liabilities	4,218,000	(685,000)		
Other liabilities, non-current	105,000	145,000		
Interest payable	(521,000)	58,000		
Income taxes payable	2,472,000	(3,472,000)		
Net cash used in operating activities	(21,806,000)	(14,545,000)	$ (54,495,000)	$ (4,433,000)
Cash flows from investing activities:				
Purchases of property, plant and equipment	(2,415,000)	(3,216,000)		
Net cash used in investing activities	(2,415,000)	(3,216,000)		
Cash flows from financing activities:				
Proceeds from subordinated credit facility	25,000,000	0		
Net borrowings under revolving loan	0	19,600,000		
Repayment of term loan	0	(625,000)		
Proceeds from issuance of employee stock purchase plan shares	38,000	94,000		

Payment of deferred financing costs	(2,757,000)	(308,000)		
Remittance of employees' statutory tax withholding for stock awards	(666,000)	(1,682,000)		
Payment of shelf registration costs	94,000	0		
Cash dividends paid on common stock	(39,000)	(111,000)		
Net cash provided by financing activities	21,432,000	16,968,000		
Net decrease in cash and cash equivalents, including cash classified within assets of disposal group held for sale	(2,789,000)	(793,000)		
Less: net increase in cash classified within assets of disposal group held for sale	0	(52,000)		
Net decrease in cash and cash equivalents	(2,789,000)	(845,000)		
Cash and cash equivalents at beginning of period	32,433,000	18,961,000	18,961,000	
Cash and cash equivalents at end of period	29,644,000	18,116,000	$ 32,433,000	$ 18,961,000
Cash paid during the period for:				
Interest	6,728,000	4,278,000		
Income taxes, net	37,000	1,019,000		
Non-cash investing and financing activities:				
Adjustment to reflect redemption value of convertible preferred stock	58,634,000	1,823,000		
Term loan amendment fee paid-in-kind	3,250,000	0		
Accrued additions to property, plant and equipment	530,000	1,154,000		
Accrued deferred financing costs	418,000	444,000		
Accrued shelf registration costs	76,000	0		
Unpaid convertible preferred stock issuance costs	26,000	0		
Issuance of restricted stock	3,000	0		
Accrued remittance of employees' statutory tax withholdings	0	526,000		
Cash dividends declared on common stock but unpaid, including (reversal) accrual of dividend equivalents	(27,000)	(23,000)		
Convertible Preferred Stock				
Cash flows from financing activities:				
Payment of issuance costs	$ (50,000)	$ 0		

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General

	3 Months Ended
	Oct. 31, 2024
Organization, Consolidation and Presentation of Financial Statements [Abstract]	
General	

General

The accompanying *Condensed Consolidated Financial Statements* of Comtech Telecommunications Corp. and its subsidiaries ("Comtech," "we," "us," or "our") as of and for the three months ended October 31, 2024 and 2023 are unaudited. In the opinion of management, the information furnished reflects all material adjustments (which include normal recurring adjustments) necessary for a fair presentation of the results for the unaudited interim periods. Our results of operations for such periods are not necessarily indicative of the results of operations to be expected for the full fiscal year.

The preparation of our *Condensed Consolidated Financial Statements* in conformity with accounting principles generally accepted in the United States of America requires us to make estimates and assumptions that affect the reported amount of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the *Condensed Consolidated Financial Statements*, and the reported amounts of net sales and expenses during the reported period. Actual results may differ from those estimates.

Our *Condensed Consolidated Financial Statements* should be read in conjunction with our audited consolidated financial statements, filed with the Securities and Exchange Commission ("SEC"), for the fiscal year ended July 31, 2024 and the notes thereto contained in our Annual Report on Form 10-K, and all of our other filings with the SEC.

Liquidity and Going Concern

Pursuant to the requirements of ASC Topic 205-40, "*Disclosure of Uncertainties About an Entity's Ability to Continue as a Going Concern*," we are required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about our ability to continue as a going concern. This evaluation does not take into consideration the potential mitigating effect of our plans that have not been fully implemented or are not within our control as of the date the unaudited *Condensed Consolidated Financial Statements* are issued. When substantial doubt exists, we are required to evaluate whether the mitigating effect of our plans sufficiently alleviates substantial doubt about our ability to continue as a going concern. The mitigating effect of our plans, however, is only considered if both (i) it is probable that the plans will be effectively implemented within one year after the date that the unaudited *Condensed Consolidated Financial Statements* are issued, and (ii) it is probable that the plans, when implemented, will mitigate the relevant conditions or events that raise substantial doubt about our ability to continue as a going concern within one year after the date that the unaudited *Condensed Consolidated Financial Statements* are issued.

As of the date these financial statements were issued (the "issuance date"), we evaluated whether the following conditions or events, considered in the aggregate, raise substantial doubt about our ability to continue as a going concern over the next twelve months beyond the issuance date.

Over the past three fiscal years, we incurred operating losses of $79,890,000, $14,660,000 and $33,752,000 in fiscal 2024, 2023 and 2022, respectively. More recently, we recognized an operating loss of $129,170,000 in the three months ended October 31, 2024. In addition, over the past three fiscal years, net cash used in operating activities was $54,495,000 and $4,433,000 in fiscal 2024 and 2023, respectively, and net cash provided by operating activities was $1,997,000 in fiscal 2022. More recently, net cash used in operating activities was $21,806,000 in the three months ended October 31, 2024. Our ability to meet future anticipated liquidity needs over the next year beyond the issuance date will largely depend on our ability to generate positive cash inflows from operations, maximize our borrowing capacity under our Credit Facility, as discussed further below, and/or secure other sources of outside capital. While we believe we will be able to generate sufficient positive cash inflows, maximize our borrowing capacity and secure outside capital, there can be no assurance our plans will be successfully implemented and, as such, we may be unable to continue as a going concern over the next year beyond the issuance date.
As discussed further in *Note (10) – Credit Facility,* on June 17, 2024, we entered into a $222,000,000 credit facility with a new syndicate of lenders, which replaced our prior credit facility. As further discussed below, we subsequently amended the credit facility on October 17, 2024 (the "Credit Facility"). The Credit Facility consists of a committed $162,000,000 term loan ("Term Loan") and $60,000,000 revolving loan ("Revolver Loan"). At October 31, 2024 and January 10, 2025 (the date closest to the issuance date), total outstanding borrowings under the Credit Facility were $199,495,000. At both October 31, 2024 and January 10, 2025, $32,500,000 was drawn on the Revolver Loan. As of the issuance date, our available sources of liquidity approximate $28,500,000, consisting solely of qualified cash and cash equivalents. That is, our available sources of liquidity do not include the remaining portion of the committed Revolver Loan due to the revolving lender's and Agent's consent right, discussed below, to any borrowings that exceed $32,500,000.

The Credit Facility, among other things, requires compliance with new restrictive and financial covenants, including: a maximum Net Leverage Ratio of 3.25x commencing with the fiscal quarter ending January 31, 2025; a minimum Fixed Charge Coverage Ratio of 1.20x commencing with the four fiscal quarter period ending January 31, 2025; a minimum Average Liquidity requirement at each quarter end of $20,000,000; and a minimum EBITDA of $35,000,000 for the four fiscal quarter period ending October 31, 2025. Such ratios and minimum EBITDA adjust under the Credit Facility in future periods. Over the next twelve months beyond the issuance date, commencing with our fiscal quarter ending January 31, 2025, we believe that we will not be able to comply with one or more of these covenants.

The Credit Facility was amended on October 17, 2024 to waive certain defaults or events of default, including in connection with our Net Leverage Ratio and Fixed Charge Coverage Ratio covenants as of July 31, 2024. The amendment also, among other things: (i) increased the interest rate margins applicable to the loans; (ii) modified certain financial and collateral reporting requirements; (iii) provided a consent right to the revolving lender and Agent with respect to $27,500,000 of Revolver Loan borrowings above $32,500,000; (iv) permitted the incurrence of $25,000,000 of senior unsecured subordinated debt (as described below); (v) amended the maturity date to the earlier of (x) July 31, 2028 or (y) 90 days prior to the earliest date that the debt under the Subordinated Credit Agreement (as defined below) becomes due and payable; and (vi) suspended certain financial covenant testing through the end of our fiscal quarter ending January 31, 2025.

In addition, we entered into a Subordinated Credit Agreement with the existing holders of our Convertible Preferred Stock (the "Subordinated Credit Agreement") on October 17, 2024, which provides a subordinated unsecured term loan facility in the aggregate principal amount of $25,000,000 (the "Subordinated Credit Facility"). The proceeds of the Subordinated Credit Facility: (i) cured our default on certain financial covenants under the Credit Facility, as discussed above; (ii) provided additional liquidity to us; and (iii) funded our general working capital needs.

Our ability to meet our current obligations as they become due may be impacted by our ability to remain compliant with the financial covenants required by the Credit Facility, or to obtain future waivers or amendments from the lenders in the event compliance is not maintained. While we believe we will be able to secure such waivers or amendments, as needed, there can be no assurance such waivers or amendments will be secured or on terms that are acceptable to us. If we are unable to secure waivers or amendments, the lenders may declare an event of default, which would cause an immediate acceleration and repayment of all outstanding principal, interest and fees due under our Credit Facility. Absent our ability to repay the forgoing amounts upon the declaration of an event of default, the lenders may exercise their rights and remedies under the Credit Facility, which may include, among others, a seizure of substantially all of our assets and/or the liquidation of our operations. If an event of default occurs that allows the lenders to exercise these rights and remedies over the next year beyond the issuance date, we will be unable to continue as a going concern.
As of the issuance date, our plans to address our ability to continue as a going concern include, among other things:

- executing a strategy to transform Comtech (ongoing and future actions supporting our transformation strategy include: an exploration of strategic alternatives for our various businesses and product lines; the pursuit of further portfolio-shaping opportunities to enhance profitability, efficiency and focus; and the implementation of additional operational initiatives to both achieve profitable results from operations as well as to align our go-forward cost structure with our future state business), as discussed further in *Note (21) – Cost Reduction and Restructuring Related Activities;*
- pursuing initiatives to reduce investments in working capital, namely accounts receivable and inventory;
- improving process disciplines to attain and maintain profitable operations by entering into more favorable sales or service contracts;
- reevaluating our business plans to identify opportunities (e.g., within each of our segments) to focus future investment on our most strategic, high-margin revenue opportunities;
- reevaluating our business plans to identify opportunities to further reduce capital expenditures;
- seeking opportunities to improve liquidity through any combination of debt and/or equity financing (including possibly restructuring our Credit Facility, Convertible Preferred Stock and/or Subordinated Credit Facility); and
- seeking other strategic transactions and/or measures including, but not limited to, the potential sale or divestiture of assets in addition to the wind down of our steerable antenna product line in Basingstoke, U.K.

While we believe the implementation of some or all of the elements of our plans over the next year beyond the issuance date will be successful, these plans are not all solely within management's control and, as such, we can provide no assurance our plans are probable of being effectively implemented as of the issuance date. Therefore, the adverse conditions and events described above are uncertainties that raise substantial doubt about our ability to continue as a going concern. The accompanying *Condensed Consolidated Financial Statements* have been prepared on the basis that we will continue to operate as a going concern, which contemplates we will be able to realize assets and settle liabilities and commitments in the normal course of business for the foreseeable future. Accordingly, the accompanying *Condensed Consolidated Financial Statements* do not include any adjustments that may result from the outcome of these uncertainties.

CEO Transition Costs and Related

On March 12, 2024, Ken Peterman's employment with the Company was terminated for cause and the Board of Directors (the "Board") appointed John Ratigan as interim CEO and Mark Quinlan as Chairman of the Board ("Chairman"). Prior to the changes, John Ratigan served as our Chief Corporate Development Officer and Mark Quinlan served as a member of our Board. Upon termination of his employment, Ken Peterman was deemed to have resigned from his position as Chairman and as a director pursuant to his employment contract. On October 28, 2024, John Ratigan became our President and CEO. Also, on November 26, 2024, existing Board members, Kenneth H. Traub and Lieutenant General (Retired) Bruce T. Crawford, were appointed Executive Chairman and Lead Independent Director, respectively, and Mark Quinlan resigned from his position as Chairman. During the three months ended October 31, 2024, CEO transition costs were $598,000 and consisted primarily of legal and related expenses in our Unallocated segment. There were no similar costs in the corresponding period of the prior year.

Subsequent to quarter end, the Board has named Mr. Traub as President and CEO, effective as of January 13, 2025, in addition to his current role as Chairman, replacing Mr. Ratigan effective immediately. Pursuant to his separation agreement and release, Mr. Ratigan resigned from his position as President and CEO and as a director.
Proxy Solicitation Costs
On November 17, 2024, we entered into a cooperation agreement (the "Cooperation Agreement") with Fred Kornberg, Michael Porcelain and Oleg Timoshenko (collectively the "Investor Group"). Pursuant to the Cooperation Agreement, our Board appointed Michael J. Hildebrandt to serve on the Board and agreed to nominate, support and recommend Mr. Hildebrandt for election at our Fiscal 2024 Annual Meeting of Stockholders (the "2024 Annual Meeting"). Also, we agreed not to renominate two incumbent directors for election at the 2024 Annual Meeting and the Investor Group agreed to withdraw its nomination of candidates for election to the Board at the 2024 Annual Meeting to, instead, support our slate of directors for election. Pursuant to the Cooperation Agreement, we and the Investor Group will cooperate to identify an additional candidate to be appointed to the Board at a later date as an independent director. During the three months ended October 31, 2024, we incurred $1,583,000 in proxy solicitation costs, consisting principally of legal and advisory fees. In connection with the Cooperation Agreement and Investor Group's nomination of candidates to the Board and

related matters, the Investor Group is entitled to the reimbursement of its documented out-of-pocket fees and expenses, subject to certain limitations, in an amount not to exceed $350,000. Such amount was expensed and paid in the second quarter of fiscal 2025.

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Disposition	3 Months Ended Oct. 31, 2024
Discontinued Operations and Disposal Groups [Abstract]	
Disposition	

Business Divestitures

PST Divestiture - On November 7, 2023, we completed the divestiture of our solid-state RF microwave high power amplifiers and control components product line, which was included in our Satellite and Space Communications segment, pursuant to a stock sale agreement entered into on October 11, 2023 (the "PST Divestiture"). The final sales price for this divestiture was $35,459,000, of which we received $33,277,000 in cash proceeds, net of transaction costs. Based on the carrying amount of net assets related to the PST Divestiture, we recognized a GAAP pre-tax loss of $1,199,000 in fiscal 2024.

CGC Divestiture - In fiscal 2024, we performed a detailed evaluation of our Satellite and Space Communications segment's product portfolio to identify opportunities to further divest, separate and/or rationalize non-core businesses or facilities. Consistent with this effort, in our fourth quarter of fiscal 2024, we made the decision to exit our operations in Basingstoke, United Kingdom. Such operations were established in connection with our fiscal 2020 acquisition of CGC Technology Limited, which primarily served customers in Europe. Following the acquisition, Comtech continued to invest in the Basingstoke facility to advance LEO constellation-based antenna technologies in anticipation of significant production orders. Net sales for this product line in fiscal 2024, 2023 and 2022 were $4,001,000, $9,969,000 and $11,188,000, respectively. Operating losses for this product line in fiscal 2024, 2023 and 2022 were $32,331,000, $8,203,000 and $9,897,000, respectively. Taking into consideration the significant ongoing investment as well as unfavorable contract terms on prospective antenna sales, we concluded such operations would not generate an attractive return on invested capital and made the decision to exit these operations (the "CGC Divestiture"). During the three months ended October 31, 2024, we reversed $4,157,000 of net sales and $1,403,000 of related accrued contract costs to account for the termination of various revenue contracts with customers, and expensed $4,925,000 in restructuring charges related to the wind-down of such operations, including a $2,948,000 write-down related to inventory no longer considered salable. While anticipated to improve our future profitability, actions related to the CGC Divestiture may result in additional near-term restructuring charges.

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Adoption of Accounting Standards and Updates	3 Months Ended Oct. 31, 2024
Accounting Standards Update and Change in Accounting Principle [Abstract]	
Adoption of Accounting Standards and Updates	

Adoption of Accounting Standards and Updates

We are required to prepare our *Condensed Consolidated Financial Statements* in accordance with the FASB ASC, which is the source for all authoritative U.S. generally accepted accounting principles, which are commonly referred to as "GAAP." The FASB ASC is subject to updates by the FASB, which are known as Accounting Standards Updates ("ASUs"). During the three months ended October 31, 2024, the following FASB ASUs have been issued and incorporated into the FASB ASC and have not yet been adopted by us as of October 31, 2024:

- FASB ASU No. 2023-07, which requires the disclosure of significant segment expenses, by reportable segment, regularly provided to the chief operating decision maker (“CODM”) and included within each reported measure of segment profit or loss. The disclosure of other segment items by reportable segment are also required and would constitute the difference between segment revenues less these significant segment expenses and reported segment profit or loss. On an annual basis, the update requires an entity to disclose the CODM's title and position, as well as describe how the CODM uses the reported measures. Additionally, all existing annual disclosures about segment profit or loss must be provided on an interim basis in addition to the disclosure of significant segment expenses and other segment items. This ASU is effective for fiscal years beginning after December 15, 2023 (our fiscal year beginning on August 1, 2024) and for interim periods within fiscal years beginning after December 15, 2024 (our interim period beginning on August 1, 2025), with early adoption permitted. The adoption of this guidance will impact our disclosures only and we do not expect it to have a material impact on our *Condensed Consolidated Financial Statements*.

- FASB ASU No. 2023-09 enhances and establishes new income tax disclosure requirements in addition to modifying and eliminating certain existing requirements. Most notably under the new requirements is greater disaggregation of information in the effective tax rate reconciliation, including the inclusion of both percentages and amounts, specific categories, and additional information for reconciling items meeting a quantitative threshold defined by the guidance. Additionally, disclosures of income taxes paid and income tax expense must be disaggregated by federal, state and foreign taxes, with income taxes paid further disaggregated for individual jurisdictions that represent 5 percent or more of total income taxes paid. This ASU is effective for fiscal years beginning after December 15, 2024 (our fiscal year beginning on August 1, 2025), with early adoption permitted. We are evaluating the impact of this ASU on our *Condensed Consolidated Financial Statements* and disclosures.

- FASB ASU No. 2024-03, which requires more detailed disclosures of certain categories of expenses (including purchases of inventory, employee compensation, depreciation, and amortization) that are components of existing expense captions presented on the face of the income statement. All entities are required to apply the guidance prospectively with an option for retrospective application. This ASU is effective for fiscal years beginning after December 15, 2026 (our fiscal year beginning on August 1, 2027), and interim periods within fiscal years beginning after December 15, 2027 (our interim period beginning on August 1, 2028), with early adoption permitted. We are evaluating the impact of this ASU on our *Condensed Consolidated Financial Statements* and disclosures.

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Revenue Recognition	3 Months Ended Oct. 31, 2024
Revenue from Contract with Customer [Abstract]	
Revenue Recognition	

Revenue Recognition

In accordance with FASB ASC 606, "*Revenue from Contracts with Customers*" ("ASC 606"), we record revenue in an amount that reflects the consideration to which we expect to be entitled in exchange for goods or services promised to customers. Under ASC 606, we follow a five-step model to: (1) identify the contract with our customer; (2) identify our performance obligations in our contract; (3) determine the transaction price for our contract; (4) allocate the transaction price to our performance obligations; and (5) recognize revenue using one of the following two methods:

- *Over time* - We recognize revenue using the over time method when there is a continuous transfer of control to the customer over the contractual period of performance. This generally occurs when we enter into a long-term contract relating to the design, development or manufacture of complex equipment or technology platforms to a buyer’s specification (or to provide services related to the performance of such contracts) for which we have determined there is no alternative use, as defined in ASC 606. Continuous transfer of control is typically supported by contract clauses which allow our customers to unilaterally terminate a contract for convenience, pay for costs incurred plus a reasonable profit and take control of work-in-process. Revenue recognized over time is generally based on the extent of progress toward completion of the related performance obligations. The selection of the method to measure progress requires judgment and is based on the nature of the products or services provided. In certain instances, typically for firm fixed-price contracts, we use the cost-to-cost measure because it best depicts the transfer of control to the customer which occurs as we incur costs on our contracts. Under the cost-to-cost measure, the extent of progress toward completion is measured based on the ratio of costs incurred to date to the total estimated costs at completion, including warranty costs. Revenues, including estimated fees or profits, are recorded proportionally as costs are incurred. Costs to fulfill generally include direct labor, materials, subcontractor costs, other direct costs and an allocation of indirect costs. When these contracts are modified, the additional goods or services are generally not distinct from those already provided. As a result, these modifications form part of an existing contract and we must update the transaction price and our measure of progress for the single performance obligation and recognize a cumulative catch-up to revenue and gross profits.

  For over time contracts using a cost-to-cost measure of progress, we have an estimate at completion ("EAC") process in which management reviews the progress and execution of our performance obligations. This EAC process requires management judgment relative to assessing risks, estimating contract revenue and costs, and making assumptions for schedule and technical issues. Since certain contracts extend over a long period of time, the impact of revisions in revenue and/or cost estimates during the progress of work may impact current period earnings through a cumulative adjustment. Additionally, if the EAC process indicates a loss, a provision is made for the total anticipated loss in the period that it becomes evident. Contract revenue and cost estimates for significant contracts are generally reviewed and reassessed at least quarterly.

  The cost-to-cost method is principally used to account for contracts in our Satellite and Space Communications segment and, to a lesser extent, certain location-based and messaging infrastructure contracts in our public safety and location technologies product line within our Terrestrial and Wireless Networks segment. For service-based contracts in our Terrestrial and Wireless Networks segment, we also recognize revenue over time. These services are typically recognized as a series of services performed over the contract term using the straight-line method, or based on our customers’ actual usage of the networks and platforms which we provide.

- *Point in time* - When a performance obligation is not satisfied over time, we must record revenue using the point in time accounting method which generally results in revenue being recognized upon shipment or delivery of a promised good or service to a customer. This generally occurs when we enter into short-term contracts or purchase orders where items are provided to customers with relatively quick turn-around times. Modifications to such contracts and/or purchase orders, which typically provide for additional quantities or services, are accounted for as a new contract because the pricing for these additional quantities or services are based on standalone selling prices.
  Point in time accounting is principally applied to contracts in our satellite ground infrastructure product line (which includes satellite modems and traveling wave tube amplifiers). The contracts related to these product lines do not meet the requirements for over time revenue recognition because our customers cannot utilize the equipment for its intended purpose during any phase of our manufacturing process; customers do not simultaneously receive and/or consume the benefits provided by our performance; customers do not control the asset (i.e., prior to delivery, customers cannot direct the use of the asset, sell or exchange the equipment, etc.); and, although many of our contracts have termination for convenience clauses and/or an enforceable right to payment for performance completed to date, our performance creates an asset with an alternative use through the point of delivery.

  In determining that our equipment has alternative use, we considered the underlying manufacturing process for our products. In the early phases of manufacturing, raw materials and work in process (including subassemblies) consist of common parts that are highly fungible among many different types of products and customer applications. Finished products are either configured to our standard configuration or based on our customers’ specifications. Finished products, whether built to our standard specification or to a customers’ specification, can be sold to a variety of customers and across many different end use applications with minimal rework, if needed, and without incurring a significant economic loss.

When identifying a contract with our customer, at inception, we consider approvals and commitments from both parties, if the rights of the parties are identified, if the payment terms are identified, if it has commercial substance, the transaction price to which we are entitled and if collectability is probable.

When identifying performance obligations, we consider whether there are multiple promises and how to account for them. In our contracts, multiple promises are separated if they are distinct, both individually and in the context of the contract. If multiple promises in a contract are highly interrelated or comprise a series of distinct services performed over time, they are combined into a single performance obligation. In some cases, we may also provide the customer with an additional service-type warranty, which we recognize as a separate performance obligation. Service-type warranties do not represent a significant portion of our consolidated net sales. When service-type warranties represent a separate performance obligation, the revenue is deferred and recognized ratably over the extended warranty period. Our contracts, from time-to-time, may also include options for additional goods and services. To date, these options have not represented material rights to the customer as the pricing for them reflects standalone selling prices. As a result, we do not consider options we offer to be performance obligations for which we must allocate a portion of the transaction price. In many cases, we provide assurance-type warranty coverage for some of our products for a period of at least one year from the date of delivery.

When identifying the transaction price, we typically utilize the contract's stated price as a starting point. The transaction price in certain arrangements may include estimated amounts of variable consideration, including award fees, incentive fees or other provisions that can either increase or decrease the transaction price. We estimate variable consideration as the amount to which we expect to be entitled, and we include estimated amounts in the transaction price to the extent it is probable that a significant reversal of cumulative revenue recognized will not occur when the estimation uncertainty is resolved. The estimation of this variable consideration and determination of whether to include estimated amounts in the transaction price are based largely on an assessment of our anticipated performance and all information (e.g., historical, current and forecasted) that is reasonably available to us.

When allocating the contract’s transaction price, we consider each distinct performance obligation. For contracts with multiple performance obligations, we allocate the contract’s transaction price to each performance obligation using our best estimate of the standalone selling price of each distinct good or service in the contract. We determine standalone selling price based on the price at which the performance obligation is sold separately. If the standalone selling price is not observable through past transactions, we estimate the standalone selling price taking into account available information such as market conditions, including geographic or regional specific factors, competitive positioning, internal costs, profit objectives and internally approved pricing guidelines related to the performance obligations.
Most of our contracts with customers are denominated in U.S. dollars and typically are either firm fixed-price or cost reimbursable type contracts (including fixed-fee, incentive-fee and time-and-material type contracts). In almost all of our contracts with customers, we are the principal in the arrangement and report revenue on a gross basis. Transaction prices for contracts with U.S. domestic and international customers are usually based on specific negotiations with each customer and in the case of the U.S. government, sometimes based on estimated or actual costs of providing the goods or services in accordance with applicable regulations. Sales by geography and customer type, as a percentage of consolidated net sales, are as follows:

	Three months ended October 31,	
	2024	2023
United States		
U.S. government	35.4 %	35.3 %
Domestic	48.4 %	40.2 %
Total United States	83.8 %	75.5 %
International	16.2 %	24.5 %
Total	100.0 %	100.0 %

Sales to U.S. government customers include sales to the U.S. Department of Defense ("DoD"), intelligence and civilian agencies, as well as sales directly to or through prime contractors. Domestic sales include sales to commercial customers, as well as to U.S. state and local governments. For the three months ended October 31, 2024 and 2023, except for the U.S. government, there were no customers that represented 10.0% or more of consolidated net sales. Except for the U.S., no individual country (including sales to U.S. domestic companies for inclusion in products that are sold to a foreign country) represented 10.0% or more of consolidated net sales for the three months ended October 31, 2024 and 2023.

The following tables summarize our disaggregation of revenue consistent with information reviewed by our CODM for the three months ended October 31, 2024 and 2023. We believe these categories best depict how the nature, amount, timing and uncertainty of revenue and cash flows are affected by economic factors which impact our business:

	Three months ended October 31, 2024		
	Satellite and Space Communications	Terrestrial and Wireless Networks	Total
Geographical region and customer type			
U.S. government	$ 40,427,000	598,000	$ 41,025,000
Domestic	4,847,000	51,160,000	56,007,000
Total United States	45,274,000	51,758,000	97,032,000
International	13,659,000	5,109,000	18,768,000
Total	$ 58,933,000	56,867,000	$ 115,800,000
Contract type			
Firm fixed-price	$ 48,261,000	56,867,000	$ 105,128,000
Cost reimbursable	10,672,000	—	10,672,000
Total	$ 58,933,000	56,867,000	$ 115,800,000
Transfer of control			
Point in time	$ 30,174,000	722,000	$ 30,896,000
Over time	28,759,000	56,145,000	84,904,000
Total	$ 58,933,000	56,867,000	$ 115,800,000

	Three months ended October 31, 2023		
	Satellite and Space Communications	Terrestrial and Wireless Networks	Total
Geographical region and customer type			
U.S. government	$ 53,006,000	596,000	$ 53,602,000
Domestic	15,952,000	45,190,000	61,142,000
Total United States	68,958,000	45,786,000	114,744,000
International	33,430,000	3,737,000	37,167,000
Total	$ 102,388,000	49,523,000	$ 151,911,000
Contract type			
Firm fixed-price	$ 85,408,000	49,523,000	$ 134,931,000
Cost reimbursable	16,980,000	—	16,980,000
Total	$ 102,388,000	49,523,000	$ 151,911,000
Transfer of control			
Point in time	$ 45,741,000	647,000	$ 46,388,000
Over time	56,647,000	48,876,000	105,523,000
Total	$ 102,388,000	49,523,000	$ 151,911,000

The timing of revenue recognition, billings and collections results in receivables, unbilled receivables and contract liabilities on our *Condensed Consolidated Balance Sheets*. Under typical payment terms for our contracts accounted for over time, amounts are billed as work progresses in accordance with agreed-upon contractual terms, either at periodic intervals (e.g., monthly) or upon achievement of contractual milestones. For certain contracts with provisions that are intended to protect customers in the event we do not satisfy our performance obligations, billings occur subsequent to revenue recognition, resulting in unbilled receivables. Under ASC 606, unbilled receivables constitute contract assets. Except for certain unbilled receivables (see *Note (7) - Accounts Receivable*) and work in process inventory (see *Note (8) - Inventories*), there were no other material impairment losses recognized on contract assets during the three months ended October 31, 2024 and 2023, respectively. On large long-term contracts, and for contracts with international customers that do not do business with us regularly, payment terms typically require advanced payments and deposits. Under ASC 606, payments received from customers in excess of revenue recognized to-date results in a contract liability. These contract liabilities are not considered to represent a significant financing component of the contract because we believe these cash advances and deposits are generally used to meet working capital demands which can be higher in the earlier stages of a contract. Also, advanced payments and deposits provide us with some measure of assurance that the customer will perform on its obligations under the contract. Under the typical payment terms for our contracts accounted for at a point in time, costs are accumulated in inventory until the time of billing, which generally coincides with revenue recognition. Of the current contract liability balance of $65,834,000 at July 31, 2024 and $66,351,000 at July 31, 2023, $28,764,000 and $20,737,000 was recognized as revenue during the three months ended October 31, 2024 and 2023, respectively.

We recognize the incremental costs to obtain or fulfill a contract as an expense when incurred if the amortization period of the asset is one year or less; otherwise, such costs are capitalized and amortized over the estimated life of the contract. During the three months ended October 31, 2024 and 2023, incremental costs to obtain or fulfill contracts with an amortization period greater than one year were $1,165,000 and $483,000, respectively.
Commissions payable to our internal sales and marketing employees or contractors that are incremental to the acquisition of long-term customer contracts are capitalized and amortized consistent with the pattern of revenue recognition through cost of sales on our *Condensed Consolidated Statements of Operations*. Commissions payable that are not incremental to the acquisition of long-term contracts are expensed as incurred in selling, general and administrative expenses on our *Condensed Consolidated Statements of Operations*. As for commissions payable to our third-party sales representatives related to large long-term contracts, we consider these types of commissions both direct and incremental costs to obtain and fulfill such contracts. Therefore, such commissions are included in total estimated costs at completion for such contracts and expensed over time through cost of sales on our *Condensed Consolidated Statements of Operations*.

Remaining performance obligations represent the transaction price of firm orders for which work has not been performed as of the end of a fiscal period. Remaining performance obligations, which we refer to as backlog, exclude unexercised contract options and potential orders under indefinite delivery / indefinite quantity ("IDIQ") contracts. As of October 31, 2024, the aggregate amount of the transaction price allocated to remaining performance obligations was $810,991,000 (which represents the amount of our consolidated funded backlog). We estimate that a substantial portion of our remaining performance obligations at October 31, 2024 will be completed and recognized as revenue during the next twenty-four month period, with the rest thereafter. During the three months ended October 31, 2024, revenue recognized from performance obligations satisfied, or partially satisfied, in previous periods (for example due to changes in the transaction price) was not material.

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Fair Value Measurements and Financial Instruments	3 Months Ended Oct. 31, 2024
Fair Value Disclosures [Abstract]	

Fair Value Measurements and Financial Instruments

Fair Value Measurements and Financial Instruments

Using the fair value hierarchy described in FASB ASC 820 "*Fair Value Measurements and Disclosures,*" we valued our cash and cash equivalents using Level 1 inputs that were based on quoted market prices. We believe that the carrying amounts of our other current financial assets (such as accounts receivable) and other current liabilities (including accounts payable, accrued expenses and the current portion of long-term debt) approximate their fair values due to their short-term maturities. Additionally, the carrying amounts of our debt approximate their fair values due to variable interest rates and pricing grids related to such debt, as amended or first entered into on October 17, 2024.

Level 3 inputs are unobservable inputs developed using the best available information under the circumstances. Level 3 inputs are supported by little or no market activity, are significant to the fair value of the assets or liabilities and reflect our assumptions related to how market participants would use similar inputs to price the asset or liability.

As further discussed in *Note (10) - Credit Facility,* we used Level 3 inputs to value the warrants issued to lenders in connection with our Credit Facility. As of October 31, 2024, we determined the fair value of such warrants based on the Black-Scholes option pricing model using the following estimates: exercise price of $0.10, risk free rate of 4.2%, volatility of 60.0%, and expected life of 6.6 years. We also used Level 3 inputs to value the combined embedded derivative liability associated with our Credit Facility. As of October 31, 2024, we determined the fair value of the combined embedded derivative liability using a with-and-without scenario-based discounted cash flow method, which reflected our estimates regarding the probability and timing of events that could result in additional payments of interest and/or fees to such lenders as stated in our Credit Facility.

As further discussed in *Note (11) - Subordinated Credit Facility,* we used Level 3 inputs to value the make-whole amount and combined embedded derivative liability associated with our Subordinated Credit Facility. As of October 31, 2024, we determined the fair value of the combined embedded derivative liability using a with-and-without scenario-based discounted cash flow method, which reflected our estimates regarding the probability and timing of events that could result in additional payments of interest and/or fees to such lenders as stated in our Subordinated Credit Facility.
As further discussed in *Note (18) - Convertible Preferred Stock,* we used Level 3 inputs to value the warrants contingently issuable and combined embedded derivative liability associated with our Convertible Preferred Stock. As of October 31, 2024, we determined the fair value of Convertible Preferred Stock warrants using the Monte Carlo simulation model with the following assumptions: expected life of 6.2 years; risk free rate of 4.2%; expected volatility of 60.0%; and dividend yield of 0%. As of October 31, 2024, we determined the fair value of the combined embedded derivative liability using a with-and-without scenario-based discounted cash flow method, which reflected our estimates regarding the probability and timing of events that could result in additional and/or accelerated payments to our preferred shareholders, or the conversion of the Convertible Preferred Stock into common stock, pursuant to the terms of our Convertible Preferred Stock.

As of October 31, 2024 and July 31, 2024, other than the financial instruments discussed above, we had no other significant assets or liabilities included in our *Condensed Consolidated Balance Sheets* recorded at fair value, as such term is defined by FASB ASC 820.

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Earnings Per Share	3 Months Ended Oct. 31, 2024
Earnings Per Share [Abstract]	

Earnings Per Share

Earnings Per Share

Our basic earnings per share ("EPS") is computed based on the weighted average number of common shares (including vested but unissued stock units, share units, performance shares and restricted stock units ("RSUs")) outstanding during each respective period. Our diluted EPS reflects the dilution from potential common stock issuable pursuant to the exercise of equity-classified stock-based awards, warrants issued to our lenders in connection with entering the Credit Facility, settlement of escrow arrangements related to our acquisition of UHP Networks Inc. ("UHP") and the assumed conversion of Convertible Preferred Stock, if dilutive, outstanding during each respective period. The warrants contingently issuable to our preferred shareholders upon a repurchase of the Series B-2 Convertible Preferred Stock are not reflected in diluted EPS. Pursuant to FASB ASC 260 "*Earnings Per Share*" ("ASC 260"), shares whose issuance is contingent upon the satisfaction of certain conditions are included in diluted EPS based on the number of shares, if any, that would be issuable if the end of the reporting period were the end of the contingency period. When calculating our diluted earnings per share, we consider the amount an employee must pay upon assumed exercise of stock-based awards and the amount of stock-based compensation cost attributed to future services and not yet recognized.

There were no repurchases of our common stock during the three months ended October 31, 2024 and 2023. See *Note (19) - Stockholders' Equity* for more information.

Weighted average stock options, RSUs and restricted stock outstanding of 986,000 and 1,168,000 shares for the three months ended October 31, 2024 and 2023, respectively, were not included in our diluted EPS calculation because their effect would have been anti-dilutive.

Our EPS calculations exclude 349,000 and 680,000 weighted average performance shares outstanding for the three months ended October 31, 2024 and 2023, respectively, as the performance conditions have not yet been satisfied. However, the numerator for EPS calculations for each respective period is reduced by the compensation expense related to these awards.

Weighted average common shares of 1,414,000 related to warrants issued in connection with entering the Credit Facility on June 17, 2024 were not included in our diluted EPS calculation for the three

months ended October 31, 2024 because their effect would have been anti-dilutive.

Weighted average common shares of 162,000 for the three months ended October 31, 2023 related to our acquisition of UHP in March 2021 were not included in our diluted EPS calculation because their effect would have been anti-dilutive. As of July 31, 2024, all of the shares held in escrow related to the UHP acquisition were settled.

Weighted average common shares of 23,053,000 and 4,757,000 underlying the assumed conversion of convertible preferred stock, on an if-converted basis, were not included in our diluted EPS calculation for the three months ended October 31, 2024 and 2023, respectively, because their effect would have been anti-dilutive. As a result, the numerator for our basic and diluted EPS calculation for the three months ended October 31, 2024 and 2023 is the respective net loss attributable to common stockholders.
The following table reconciles the numerators and denominators used in the basic and diluted EPS calculations:

	Three months ended October 31,	
	2024	2023
Numerator:		
Net loss	$ (148,407,000)	(1,437,000)
Gain on extinguishment of convertible preferred stock	51,179,000	—
Dividend on convertible preferred stock	(58,634,000)	(1,823,000)
Net loss attributable to common stockholders	$ (155,862,000)	(3,260,000)
Denominator:		
Denominator for basic and diluted calculation	29,446,000	28,745,000

As discussed further in *Note (18) - Convertible Preferred Stock*, such shares of preferred stock represent a "participating security" as defined in ASC 260. As a result, our EPS calculations for the three months ended October 31, 2024 and 2023 were based on the two-class method. Given the net loss attributable to common stockholders for the three months ended October 31, 2024 and 2023, there was no impact of applying the two-class method to our reported basic or diluted earnings per common share.

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Accounts Receivable

3 Months Ended
Oct. 31, 2024

Receivables [Abstract]

Accounts Receivable

Accounts Receivable

Accounts receivable consist of the following at:

	October 31, 2024	July 31, 2024
Receivables from commercial and international customers	$ 56,824,000	53,108,000
Unbilled receivables from commercial and international customers	73,896,000	72,540,000
Receivables from the U.S. government and its agencies	31,747,000	20,682,000
Unbilled receivables from the U.S. government and its agencies	37,772,000	51,197,000
Total accounts receivable	200,239,000	197,527,000
Less allowance for doubtful accounts	19,375,000	1,932,000
Accounts receivable, net	$ 180,864,000	195,595,000

Unbilled receivables as of October 31, 2024 relate to contracts-in-progress for which revenue has been recognized, but for which we have not yet earned the right to bill the customer for work performed to-date. Under ASC 606, unbilled receivables constitute contract assets.

In the first quarter of fiscal 2025, we reversed cumulative revenues and associated contract receivables due to changes in estimates of revenue and costs for certain contracts. With respect to such changes in estimates, we:

- determined that an unbilled receivable contract asset in the amount of $18,993,000, related to an international customer and reseller of our troposcatter technologies, was at risk of not being invoiced or collected, principally due to our customer's near-term ability to secure certain opportunities in its pipeline. As a result, and considering that we offered a price concession (i.e., variable consideration) to our customer in the first quarter of fiscal 2025, we reversed $1,551,000 of cumulative revenue and associated unbilled receivable contract assets related to this transaction, and recorded a non-cash charge to fully reserve for the remaining $17,442,000 unbilled receivable contract asset within our allowance for doubtful accounts;
- reversed $1,004,000 of cumulative revenue and associated unbilled receivable contract assets as a result of being assessed late delivery penalties during the quarter on a separate contract to deliver Modular Transportable Transmission Systems (or "MTTS" troposcatter solutions) to the same international customer referenced above;
- reversed $4,157,000 of cumulative revenue and $3,003,000 of associated unbilled receivable contract assets as a result of terminating certain customer contracts during the quarter in connection with the CGC Divestiture; and
- reversed $1,360,000 of cumulative revenue and $1,281,000 of associated unbilled receivable contract assets due to higher expected costs at completion identified during the quarter, as we advanced certain nonrecurring engineering related projects in our satellite ground infrastructure product line through development and toward production.

After adjusting for those amounts identified above, management estimates that a substantial portion of the remaining contract assets not yet billed at October 31, 2024 will be billed and collected within one year. Accounts receivable in the table above excludes $824,000 of long-term unbilled receivables presented within *"Other assets, net"* on the *Condensed Consolidated Balance Sheets* as of July 31, 2024.

As of October 31, 2024, the U.S. government (and its agencies), an international customer and reseller of our troposcatter technologies and AT&T, represented 34.7%, 11.6% and 11.4% of total accounts receivable, respectively. There were no other customers which accounted for greater than 10% of total accounts receivable.
As of July 31, 2024, the U.S. government (and its agencies), an international customer and reseller of our troposcatter technologies and AT&T, represented 36.4%, 11.3% and 10.9% of total accounts receivable, respectively. There were no other customers which accounted for greater than 10% of total accounts receivable.

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Inventories

3 Months Ended
Oct. 31, 2024

Inventory Disclosure [Abstract]

Inventories

Inventories

Inventories consist of the following at:

	October 31, 2024	July 31, 2024
Raw materials and components	$ 74,920,000	72,820,000
Work-in-process and finished goods	37,330,000	38,587,000
Total inventories	112,250,000	111,407,000
Less reserve for excess and obsolete inventories	30,446,000	18,271,000
Inventories, net	$ 81,804,000	93,136,000

As of October 31, 2024 and July 31, 2024, the amount of inventory directly related to long-term contracts (including contracts-in-progress) was $3,021,000 and $2,869,000, respectively, and the amount of inventory related to contracts from third-party commercial customers who outsource their manufacturing to us was $2,098,000 and $2,204,000, respectively.

As discussed in *Note (1) – General – Liquidity and Going Concern*, in connection with our initiatives to transform our Company (e.g., reevaluating our business plans to identify opportunities to focus future investment on our most strategic, high-margin revenue opportunities), during the three months ended October 31, 2024, we recorded a non-cash charge of $11,369,000 within *Cost of Sales* on our *Condensed Consolidated Statement of Operations*. Such non-cash charge primarily related to the write down of inventory associated with approximately 70 products within our satellite ground infrastructure product line that were either discontinued or being de-emphasized going forward. As discussed in *Note (2) – Business Divestitures*, such non-cash charge also included the write down of inventory associated with the CGC Divestiture, which was determined during the first quarter of fiscal 2025 to no longer be salable.
In the first quarter of fiscal 2025, we also expensed $1,082,000 of work in process inventory related to certain loss contracts in our satellite ground infrastructure product line accounted for under the point in time revenue recognition model.

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Accrued Expenses and Other Current Liabilities

3 Months Ended
Oct. 31, 2024

Payables and Accruals [Abstract]

Accrued Expenses and Other Current Liabilities

Accrued Expenses and Other Current Liabilities

Accrued expenses and other current liabilities consist of the following at:

	October 31, 2024	July 31, 2024
Accrued wages and benefits	$ 18,612,000	22,131,000
Accrued contract costs	11,498,000	17,267,000
Accrued warranty obligations	7,849,000	7,049,000
Accrued commissions and royalties	5,243,000	5,396,000
Accrued legal costs	3,491,000	3,092,000
Other	9,691,000	7,310,000
Accrued expenses and other current liabilities	$ 56,384,000	62,245,000

Accrued contract costs represent direct and indirect costs on contracts as well as estimates of amounts owed for invoices not yet received from vendors or reflected in accounts payable.

Accrued warranty obligations as of October 31, 2024 relate to estimated liabilities for assurance type warranty coverage that we provide to our customers. We generally provide warranty coverage for some of our products for a period of at least one year from the date of delivery. We record a liability for estimated warranty expense based on historical claims, product failure rates, consideration of contractual obligations, future costs to resolve software issues and other factors. Some of our product warranties are provided under long-term contracts, the costs of which are incorporated into our estimates of total contract costs.

Changes in our accrued warranty obligations during the three months ended October 31, 2024 and 2023 were as follows:

	Three months ended October 31,	
	2024	2023
Balance at beginning of period	$ 7,049,000	8,285,000
Provision for warranty obligations	1,168,000	1,694,000
Charges incurred	(368,000)	(311,000)
PST Divestiture	—	(418,000)
Balance at end of period	$ 7,849,000	9,250,000

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Credit Facility

3 Months Ended
Oct. 31, 2024

Line of Credit Facility [Abstract]

Credit Facility

Credit Facility

On June 17, 2024, we entered into a $222,000,000 senior secured loan facility with a syndicate of lenders which replaced our prior credit facility and, as further discussed below, we subsequently

amended the credit facility on October 17, 2024 (the "Credit Facility"). The Credit Facility consists of: (i) a $162,000,000 term loan (the "Term Loan" facility) and an asset-based revolving credit facility with revolving commitments in an aggregate principal amount of $60,000,000, subject to borrowing base limitations as described below (the "Revolving Loan" facility). At closing, $25,000,000 of the Revolving Loan was funded and, together with the Term Loan, the proceeds were used to repay the prior credit facility in full and for working capital and other general corporate purposes. The obligations under the Credit Facility are guaranteed by certain of our domestic and foreign subsidiaries (the "Guarantors), who have granted for the benefit of the lenders, a lien on, and first priority security interest in, substantially all of our tangible and intangible assets.

On October 17, 2024, we entered into an amendment in order to waive certain defaults or events of default that occurred, including in connection with our Net Leverage Ratio and Fixed Charge Coverage Ratio covenants for our fourth quarter of fiscal 2024. The amendment also, among other things: (i) increased the interest rate margins applicable to the loans (as described in further detail below); (ii) modified certain financial and collateral reporting requirements; (iii) provided a consent right to the revolving lender and Agent with respect to $27,500,000 of revolver borrowings above $32,500,000, (iv) permitted the incurrence of $25,000,000 of senior unsecured subordinated debt (as described further in *Note (11) – Subordinated Credit Facility*), (v) amended the maturity date to the earlier of (x) July 31, 2028 or (y) 90 days prior to the earliest date that the debt under the Subordinated Credit Agreement becomes due and payable (the "Senior Credit Facility Maturity Date") and (vi) suspended certain financial covenant testing through the end of the fiscal quarter ending January 31, 2025. We accounted for the amendment to our Credit Facility as a modification.

In connection with entering the Credit Facility, the Term Loan lenders received 1,435,884 detachable warrants ("Lender warrants") granted at an exercise price of $0.10 per common share which entitles the Term Loan lenders to purchase 1,435,884 shares of our common stock from us at any time and from time to time after the Closing Date and on or prior to June 17, 2031, subject to certain adjustments. If the Term Loan is refinanced, the Term Loan lenders have the right to sell up to 50.0% of the warrants back to us for cash, at a 10.0% discount to the 30-day volume weighted average price of our common stock, subject to certain adjustments. We determined that the Lender warrants met the definition of a freestanding financial instrument that should be accounted for as a liability. We established an initial Lender warrant liability of $3,011,000 which was allocated as a discount against the Term Loan proceeds. The Lender warrant liability is classified in *"Other liabilities"* on the *Condensed Consolidated Balance Sheets* and is remeasured to its estimated fair value each reporting period, using Level 3 fair value inputs, until the Lender warrants are exercised or expire. Changes in the estimated fair value of the Lender warrant liability are recognized in our *Condensed Consolidated Statements of Operations* as a non-cash expense or benefit. As of October 31, 2024 and July 31, 2024, the Lender warrant liability was remeasured to $5,234,000 and $4,544,000, respectively, resulting in a non-cash expense for the three months ended October 31, 2024 of $690,000 recorded in *"Other expenses (income) - Change in fair value of warrants and derivatives"* on the *Condensed Consolidated Statements of Operations*.

Additionally, we identified several embedded derivatives that require bifurcation from the Credit Facility under ASC 815-15 *"Embedded Derivatives"* ("ASC 815"). Certain of these embedded features include contingent event of default and going concern interest rate increases and/or fees, which qualify for accounting as one combined embedded derivative liability. We established an initial embedded derivative liability of $3,116,000, which was allocated as a discount against the Term Loan proceeds. The combined embedded derivative liability is presented with the host instrument as part of the amount outstanding under the Credit Facility on the *Condensed Consolidated Balance Sheets*, and is remeasured to its estimated fair value each reporting period, using Level 3 fair value inputs, until the embedded derivative features have zero probability of occurring or expire. Changes in the estimated fair value of the combined embedded derivative liability are recognized in our *Condensed Consolidated Statements of Operations* as a non-cash expense or benefit. As of October 31, 2024 and July 31, 2024, the combined embedded derivative liability was remeasured to $4,992,000 and $3,041,000, respectively, resulting in non-cash expense for the three months ended October 31, 2024 of $1,951,000 recorded in "*Other expenses (income) - Change in fair value of warrants and derivatives*" on the *Condensed Consolidated Statements of Operations*.

In connection with entering the Credit Facility, we paid fees of $15,035,000, including: (i) $9,979,000 of deferred financing fees (of which $6,626,000 and $3,353,000 was attributable to the Term Loan and Revolving Loan, respectively); and (ii) $5,056,000 of closing fees (representing approximately 3.0% of the Term Loan commitment plus certain other reimbursable expenses paid directly to the Term Loan lenders and accounted for as a discount against the Term Loan proceeds). Additionally, a $2,430,000 Term Loan exit fee, which was earned on the closing date and is payable directly to the Term Loan lenders at maturity or earlier was accounted for as a discount against the Term Loan proceeds. In connection with amending the Credit Facility on October 17, 2024, the borrowing capacity of the Revolver Loan was limited by the consent right of the revolving lender and Agent, thus a pro-rata amount of deferred financing fees totaling $1,412,000 were immediately expensed during three months ended October 31, 2024. Also, a $3,250,000 amendment fee was paid in kind and added to the outstanding Term Loan amount and accounted for as a discount against the Term Loan during the three months ended October 31, 2024.

As of October 31, 2024, total net deferred financing costs related to the Credit Facility were $8,117,000. Deferred financing fees and discounts attributable to the Term Loan are amortized as interest expense over the life of the debt through the Senior Credit Facility Maturity Date and are presented as a deduction to the borrowings outstanding under the Term Loan. Deferred financing fees attributable to the Revolving Loan are capitalized on the *Condensed Consolidated Balance Sheets* and amortized as interest expense over the life of the debt.

The amount outstanding under our Credit Facility was as follows:

	October 31, 2024	July 31, 2024
Term Loan	$ 166,995,000	$ 161,663,000
Less unamortized deferred financing costs related to Term Loan	6,181,000	6,425,000
Less unamortized discount related to Term Loan	15,926,000	13,202,000
Term Loan, net	144,888,000	142,036,000
Revolving Loan	32,500,000	32,500,000
Embedded derivative related to Credit Facility	4,992,000	3,041,000
Amount outstanding under Credit Facility, net	$ 182,380,000	177,577,000
Less current portion of credit facility, net	182,380,000	4,050,000
Non-current portion of credit facility, net	$ —	$ 173,527,000

During the three months ended October 31, 2024, we reclassified the combined embedded derivative liability balance as of July 31, 2024 from "*Other liabilities"* on the *Condensed Consolidated Balance Sheets* to conform to the current period presentation. During the three months ended October 31, 2024, we had outstanding balances under our Credit Facility ranging from $194,163,000 to $199,495,000.

Interest expense related to our Credit Facility, including amortization of deferred financing costs recorded during the three months ended October 31, 2024, was $9,252,000. Interest expense related to our prior credit facility, including amortization of deferred financing costs recorded during the three months ended October 31, 2023, was $4,910,000. Our blended interest rate approximated 19.0% and 10.5%, respectively, for the three months ended October 31, 2024 and 2023.

Availability under the Revolving Loan is subject to eligibility criteria set forth in the Credit Facility, and equal to a borrowing base in an amount equal to, from time to time: (a) 85% of the net book value of billed and invoiced accounts receivables of the Borrowing Base Parties; plus (b) 85% of the net book value of accounts receivables that the Borrowing Base Parties have the right to bill but have not yet billed up to the lesser of (i) 12.5% of the amount calculated pursuant to the sum of clauses (a) and (b) and (ii) $15.0 million of such accounts; plus (c) 60% of the net book value of all inventory of the Borrowing Base Parties, less (d) customary reserves. As of October 31, 2024 and July 31, 2024, our eligible Borrowing Base collateral, as defined under the Revolving Loan, was $122,999,000 and $114,661,000, respectively.

Under the Credit Facility, the interest rate margins that are applicable to the Revolving Loan increased by 1.00% at each level. Accordingly, the Credit Facility, as amended, provides that Revolving Loans comprised of (i) Base Rate Loans shall bear interest at the Base Rate plus an additional margin ranging from 4.75% to 5.25%; and (ii) SOFR Loans shall bear interest at the Term SOFR rate plus an additional margin ranging from 5.75% to 6.25%, each depending on the average quarterly revolving loan usage during the applicable determination period. The Credit Facility, as amended, provides that the interest rate margins on the Term Loans are 12.00% per annum for Base Rate Loans and 13.00% per annum for SOFR Loans until the first business day of the month following January 31, 2025, when the Company has delivered financial statements demonstrating compliance with the financial covenants under the Credit Facility. If demonstrated, the interest rate margins revert to the margins provided under the Credit Facility prior to the amendment with respect to Term Loans, specifically, (i) Base Rate Loans shall bear interest at the Base Rate plus an additional margin ranging from 7.50% to 9.00%; and (ii) SOFR Loans shall bear interest at the Term SOFR rate plus an additional margin ranging from 8.50% to 10.00%, each depending on our Net Leverage Ratio during the applicable determination period. The Credit Facility provides for an unused line fee of 0.50% per annum on the average unused Revolving Loan commitment, with no fee payable on the $27,500,000 commitment subject to the consent right of the revolving lender and Agent.

The Term Loan is subject to 2.50% amortization per annum. The first Term Loan repayment of $675,000 was paid on July 31, 2024. Under the amended Credit Facility, the next Term Loan repayment in the amount of $4,050,000 is due July 31, 2025 with quarterly Term Loan repayments of $1,012,500 payable on the last business day of each fiscal quarter thereafter, with the remaining Term Loan balance due on the Senior Credit Facility Maturity Date.

The Credit Facility contains: (a) customary representations, warranties and affirmative covenants; (b) customary conditions to drawing the Revolver; (c) customary negative covenants, subject to negotiated exceptions, including but not limited to: (i) liens, (ii) investments, (iii) indebtedness, (iv) significant corporate changes, including mergers and acquisitions, (v) dispositions, including the disposition of assets by any Loan Party to any Subsidiary that is not a Subsidiary Loan Party, (vi) restricted payments, including stockholder dividends, (vii) distributions, including the repayment of subordinated intercompany and third party indebtedness, and (viii) certain other restrictive agreements; (d) certain financial covenants (see below); (e) customary optional and mandatory prepayment events; and (f) customary events of default (subject to grace periods, as appropriate), such as payment defaults, cross-defaults to other material indebtedness, bankruptcy and insolvency, the occurrence of a defined change in control and the failure to observe the negative covenants and other covenants related to the operation of our business. In addition, under certain circumstances, we may be required to enter into amendments to the Credit Facility in connection with any further syndication of the Credit Facility.

Under the Credit Facility, we are required to comply with certain financial covenants, including: a maximum Net Leverage Ratio of 3.25x, commencing with the fiscal quarter ending January 31, 2025; a minimum Fixed Charge Coverage Ratio of 1.20x, commencing with the four fiscal quarter period ending January 31, 2025; a minimum Average Liquidity requirement at each fiscal quarter end of $20,000,000; and a minimum EBITDA of $35,000,000 for the four fiscal quarter period ending October 31, 2025. Over the next twelve months beyond the issuance date, commencing with our fiscal quarter ending January 31, 2025, we believe that we will not be able to comply with one or more of these covenants. As a result, all amounts outstanding under our Credit Facility have been presented as *"Current portion of credit facility, net"* on our *Condensed Consolidated Balance Sheets* as of October 31, 2024.

Capitalized terms used but not defined herein have the meanings set forth for such terms in the Credit Facility, which have been or will be documented and filed with the SEC.

Subordinated Credit Facility

On October 17, 2024 (the "closing date"), we entered into a subordinated credit agreement with the existing holders of our convertible preferred stock and U.S. Bank Trust Company, National Association, as agent (the "Subordinated Credit Agreement") which provided a subordinated unsecured term loan facility in the aggregate principal amount of $25,000,000 (the "Subordinated Credit Facility"). The proceeds of the Subordinated Credit Facility: (i) cured our default on certain financial covenants under the Credit Facility with respect to the fourth quarter of fiscal 2024; (ii) provided us with additional liquidity; and (iii) funded our general working capital needs.

The obligations under the Subordinated Credit Facility mature 90 days after the Senior Credit Facility Maturity Date, as discussed in *Note (10) – Credit Facility*. The Subordinated Credit Facility is subject to a Make-Whole Amount with respect to certain repayments or prepayments. The Make-Whole Amount is an amount equal to: (i) from the closing date through (but not including) the date that is nine months thereafter, the principal repayment amount multiplied by 33.0%; (ii) from the date that is nine months after the closing date through (but not including) the date that is the second anniversary of the closing date, the principal repayment amount multiplied by 50.0%; (iii) from the second anniversary of the closing date and thereafter, the principal repayment amount multiplied by 75.0% plus, in the case of clause (iii), interest accrued on the principal amount outstanding at the Make-Whole Interest Rate (as defined below) starting on the second anniversary of the closing date and calculated as of any such date of determination. The Make-Whole Interest Rate is a rate equal to 16.0% per annum, which is increased by 2.0% per annum upon the occurrence and during the continuation of an event of default under the Subordinated Credit Facility.

We identified an embedded derivative related to redemption features that requires bifurcation from the Subordinated Credit Facility under ASC 815. We established an initial embedded derivative liability of $3,318,000, which was allocated as a discount against the Subordinated Credit Facility proceeds. The embedded derivative liability is presented with the *"Current portion of subordinated credit facility, net"* on the *Condensed Consolidated Balance Sheets* and is remeasured to its estimated fair value each reporting period, using Level 3 fair value inputs. Changes in the estimated fair value of the embedded derivative liability are recognized in our *Condensed Consolidated Statements of Operations* as a non-cash expense or benefit. As of October 31, 2024, the embedded derivative liability was remeasured to $3,566,000, resulting in non-cash expense of $248,000 for the three months ended October 31, 2024, recorded in "*Other expenses (income) - Change in fair value of warrants and derivatives*" on the *Condensed Consolidated Statements of Operations*.

In connection with entering the Subordinated Credit Facility, we paid financing fees of $1,761,000, which were accounted for as deferred financing costs. Deferred financing costs, discounts and the Make-Whole Amount are amortized as interest expense through the Subordinated Credit Facility maturity date, and are presented as adjustments to the borrowings outstanding under such debt. Interest expense related to our Subordinated Credit Facility for the three months ended October 31, 2024 was $248,000.

The following table presents a reconciliation of the amount understanding under the Subordinated Credit Facility to its net carrying value:

	October 31, 2024
Subordinated Credit Facility	$ 25,000,000
Less: Unamortized deferred financing costs	1,740,000
Less: Unamortized discount	3,284,000
Accretion of Make-Whole Amount	193,000
Subordinated Credit Facility, net - subtotal	20,169,000
Plus: Embedded derivative related to redemption features	3,566,000
Amount outstanding under the Subordinated Credit Facility	23,735,000
Less: Current portion of Subordinated Credit Facility, net	(23,735,000)
Non-current portion of Subordinated Credit Facility, net	$ —

The obligations under the Subordinated Credit Facility are guaranteed by the same guarantors under the Credit Facility. The Subordinated Credit Facility contains customary representations, warranties and affirmative covenants, in each case substantially consistent with the representations and warranties and affirmative covenants under the amended Credit Agreement. The Subordinated Credit Facility contains customary negative covenants, subject to negotiated exceptions, including but not limited to: (i) liens, (ii) investments, (iii) indebtedness, (iv) significant corporate changes, including mergers and acquisitions, (v) dispositions, (vi) restricted payments, including stockholder dividends, (vii) customary optional and mandatory prepayment events and (viii) certain other restrictive agreements.

The outstanding Subordinated Credit Facility will not be considered debt for purposes of our financial covenant testing under the Credit Facility. However, the Subordinated Credit Facility includes a cross-default provision, whereby a default under the Credit Facility constitutes a default under the Subordinated Credit Facility. Accordingly, consistent with the presentation of our Credit Facility as a current liability, the amount of debt outstanding under the Subordinated Credit Facility has also been presented as a current liability on our *Condensed Consolidated Balance Sheet* as of October 31, 2024.

Capitalized terms used but not defined herein have the meanings set forth for such terms in the Subordinated Credit Facility, which has been documented and filed with the SEC.

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Subordinated Credit Facility	3 Months Ended Oct. 31, 2024
Investments, Debt and Equity Securities [Abstract]	
Subordinated Credit Facility	

Credit Facility

On June 17, 2024, we entered into a $222,000,000 senior secured loan facility with a syndicate of lenders which replaced our prior credit facility and, as further discussed below, we subsequently amended the credit facility on October 17, 2024 (the "Credit Facility"). The Credit Facility consists of: (i) a $162,000,000 term loan (the "Term Loan" facility) and an asset-based revolving credit facility with revolving commitments in an aggregate principal amount of $60,000,000, subject to borrowing base limitations as described below (the "Revolving Loan" facility). At closing, $25,000,000 of the Revolving Loan was funded and, together with the Term Loan, the proceeds were used to repay the prior credit facility in full and for working capital and other general corporate purposes. The obligations under the Credit Facility are guaranteed by certain of our domestic and foreign subsidiaries (the "Guarantors), who have granted for the benefit of the lenders, a lien on, and first priority security interest in, substantially all of our tangible and intangible assets.

On October 17, 2024, we entered into an amendment in order to waive certain defaults or events of default that occurred, including in connection with our Net Leverage Ratio and Fixed Charge Coverage Ratio covenants for our fourth quarter of fiscal 2024. The amendment also, among other things: (i) increased the interest rate margins applicable to the loans (as described in further detail below); (ii) modified certain financial and collateral reporting requirements; (iii) provided a consent right to the revolving lender and Agent with respect to $27,500,000 of revolver borrowings above $32,500,000, (iv) permitted the incurrence of $25,000,000 of senior unsecured subordinated debt (as described further in *Note (11) – Subordinated Credit Facility*), (v) amended the maturity date to the earlier of (x) July 31, 2028 or (y) 90 days prior to the earliest date that the debt under the Subordinated Credit Agreement becomes due and payable (the "Senior Credit Facility Maturity Date") and (vi) suspended certain financial covenant testing through the end of the fiscal quarter ending January 31, 2025. We accounted for the amendment to our Credit Facility as a modification.

In connection with entering the Credit Facility, the Term Loan lenders received 1,435,884 detachable warrants ("Lender warrants") granted at an exercise price of $0.10 per common share which entitles the Term Loan lenders to purchase 1,435,884 shares of our common stock from us at any time and from time to time after the Closing Date and on or prior to June 17, 2031, subject to certain adjustments. If the Term Loan is refinanced, the Term Loan lenders have the right to sell up to 50.0% of the warrants back to us for cash, at a 10.0% discount to the 30-day volume weighted average price of our common stock, subject to certain adjustments. We determined that the Lender warrants met the definition of a freestanding financial instrument that should be accounted for as a liability. We established an initial Lender warrant liability of $3,011,000 which was allocated as a discount against the Term Loan proceeds. The Lender warrant liability is classified in *"Other liabilities"* on the *Condensed Consolidated Balance Sheets* and is remeasured to its estimated fair value each reporting period, using Level 3 fair value inputs, until the Lender warrants are exercised or expire. Changes in the estimated fair value of the Lender warrant liability are recognized in our *Condensed Consolidated Statements of Operations* as a non-cash expense or benefit. As of October 31, 2024 and July 31, 2024, the Lender warrant liability was remeasured to $5,234,000 and $4,544,000, respectively, resulting in a non-cash expense for the three months ended October 31, 2024 of $690,000 recorded in *"Other expenses (income) - Change in fair value of warrants and derivatives"* on the *Condensed Consolidated Statements of Operations*.

Additionally, we identified several embedded derivatives that require bifurcation from the Credit Facility under ASC 815-15 *"Embedded Derivatives"* ("ASC 815"). Certain of these embedded features include contingent event of default and going concern interest rate increases and/or fees, which qualify for accounting as one combined embedded derivative liability. We established an initial embedded derivative liability of $3,116,000, which was allocated as a discount against the Term Loan proceeds. The combined embedded derivative liability is presented with the host instrument as part of the amount outstanding under the Credit Facility on the *Condensed Consolidated Balance Sheets*, and is remeasured to its estimated fair value each reporting period, using Level 3 fair value inputs, until the embedded derivative features have zero probability of occurring or expire. Changes in the estimated fair value of the combined embedded derivative liability are recognized in our *Condensed Consolidated Statements of Operations* as a non-cash expense or benefit. As of October 31, 2024 and July 31, 2024, the combined embedded derivative liability was remeasured to $4,992,000 and $3,041,000, respectively, resulting in non-cash expense for the three months ended October 31, 2024 of $1,951,000 recorded in "*Other expenses (income) - Change in fair value of warrants and derivatives*" on the *Condensed Consolidated Statements of Operations*.

In connection with entering the Credit Facility, we paid fees of $15,035,000, including: (i) $9,979,000 of deferred financing fees (of which $6,626,000 and $3,353,000 was attributable to the Term Loan and Revolving Loan, respectively); and (ii) $5,056,000 of closing fees (representing approximately 3.0% of the Term Loan commitment plus certain other reimbursable expenses paid directly to the Term Loan lenders and accounted for as a discount against the Term Loan proceeds). Additionally, a $2,430,000 Term Loan exit fee, which was earned on the closing date and is payable directly to the Term Loan lenders at maturity or earlier was accounted for as a discount against the Term Loan proceeds. In connection with amending the Credit Facility on October 17, 2024, the borrowing capacity of the Revolver Loan was limited by the consent right of the revolving lender and Agent, thus a pro-rata amount of deferred financing fees totaling $1,412,000 were immediately expensed during three months ended October 31, 2024. Also, a $3,250,000 amendment fee was paid in kind and added to the outstanding Term Loan amount and accounted for as a discount against the Term Loan during the three months ended October 31, 2024.

As of October 31, 2024, total net deferred financing costs related to the Credit Facility were $8,117,000. Deferred financing fees and discounts attributable to the Term Loan are amortized as interest expense over the life of the debt through the Senior Credit Facility Maturity Date and are presented as a deduction to the borrowings outstanding under the Term Loan. Deferred financing fees attributable to the Revolving Loan are capitalized on the *Condensed Consolidated Balance Sheets* and amortized as interest expense over the life of the debt.

The amount outstanding under our Credit Facility was as follows:

	October 31, 2024	July 31, 2024
Term Loan	$ 166,995,000	$ 161,663,000
Less unamortized deferred financing costs related to Term Loan	6,181,000	6,425,000
Less unamortized discount related to Term Loan	15,926,000	13,202,000
Term Loan, net	144,888,000	142,036,000
Revolving Loan	32,500,000	32,500,000
Embedded derivative related to Credit Facility	4,992,000	3,041,000
Amount outstanding under Credit Facility, net	$ 182,380,000	177,577,000
Less current portion of credit facility, net	182,380,000	4,050,000
Non-current portion of credit facility, net	$ —	$ 173,527,000

During the three months ended October 31, 2024, we reclassified the combined embedded derivative liability balance as of July 31, 2024 from "*Other liabilities"* on the *Condensed Consolidated Balance Sheets* to conform to the current period presentation. During the three months ended October 31, 2024, we had outstanding balances under our Credit Facility ranging from $194,163,000 to $199,495,000.

Interest expense related to our Credit Facility, including amortization of deferred financing costs recorded during the three months ended October 31, 2024, was $9,252,000. Interest expense related to our prior credit facility, including amortization of deferred financing costs recorded during the three months ended October 31, 2023, was $4,910,000. Our blended interest rate approximated 19.0% and 10.5%, respectively, for the three months ended October 31, 2024 and 2023.

Availability under the Revolving Loan is subject to eligibility criteria set forth in the Credit Facility, and equal to a borrowing base in an amount equal to, from time to time: (a) 85% of the net book value of billed and invoiced accounts receivables of the Borrowing Base Parties; plus (b) 85% of the net book value of accounts receivables that the Borrowing Base Parties have the right to bill but have not yet billed up to the lesser of (i) 12.5% of the amount calculated pursuant to the sum of clauses (a) and (b) and (ii) $15.0 million of such accounts; plus (c) 60% of the net book value of all inventory of the Borrowing Base Parties, less (d) customary reserves. As of October 31, 2024 and July 31, 2024, our eligible Borrowing Base collateral, as defined under the Revolving Loan, was $122,999,000 and $114,661,000, respectively.

Under the Credit Facility, the interest rate margins that are applicable to the Revolving Loan increased by 1.00% at each level. Accordingly, the Credit Facility, as amended, provides that Revolving Loans comprised of (i) Base Rate Loans shall bear interest at the Base Rate plus an additional margin ranging from 4.75% to 5.25%; and (ii) SOFR Loans shall bear interest at the Term SOFR rate plus an additional margin ranging from 5.75% to 6.25%, each depending on the average quarterly revolving loan usage during the applicable determination period. The Credit Facility, as amended, provides that the interest rate margins on the Term Loans are 12.00% per annum for Base Rate Loans and 13.00% per annum for SOFR Loans until the first business day of the month following January 31, 2025, when the Company has delivered financial statements demonstrating compliance with the financial covenants under the Credit Facility. If demonstrated, the interest rate margins revert to the margins provided under the Credit Facility prior to the amendment with respect to Term Loans, specifically, (i) Base Rate Loans shall bear interest at the Base Rate plus an additional margin ranging from 7.50% to 9.00%; and (ii) SOFR Loans shall bear interest at the Term SOFR rate plus an additional margin ranging from 8.50% to 10.00%, each depending on our Net Leverage Ratio during the applicable determination period. The Credit Facility provides for an unused line fee of 0.50% per annum on the average unused Revolving Loan commitment, with no fee payable on the $27,500,000 commitment subject to the consent right of the revolving lender and Agent.

The Term Loan is subject to 2.50% amortization per annum. The first Term Loan repayment of $675,000 was paid on July 31, 2024. Under the amended Credit Facility, the next Term Loan repayment in the amount of $4,050,000 is due July 31, 2025 with quarterly Term Loan repayments of $1,012,500 payable on the last business day of each fiscal quarter thereafter, with the remaining Term Loan balance due on the Senior Credit Facility Maturity Date.

The Credit Facility contains: (a) customary representations, warranties and affirmative covenants; (b) customary conditions to drawing the Revolver; (c) customary negative covenants, subject to negotiated exceptions, including but not limited to: (i) liens, (ii) investments, (iii) indebtedness, (iv) significant corporate changes, including mergers and acquisitions, (v) dispositions, including the disposition of assets by any Loan Party to any Subsidiary that is not a Subsidiary Loan Party, (vi) restricted payments, including stockholder dividends, (vii) distributions, including the repayment of subordinated intercompany and third party indebtedness, and (viii) certain other restrictive agreements; (d) certain financial covenants (see below); (e) customary optional and mandatory prepayment events; and (f) customary events of default (subject to grace periods, as appropriate), such as payment defaults, cross-defaults to other material indebtedness, bankruptcy and insolvency, the occurrence of a defined change in control and the failure to observe the negative covenants and other covenants related to the operation of our business. In addition, under certain circumstances, we may be required to enter into amendments to the Credit Facility in connection with any further syndication of the Credit Facility.

Under the Credit Facility, we are required to comply with certain financial covenants, including: a maximum Net Leverage Ratio of 3.25x, commencing with the fiscal quarter ending January 31, 2025; a minimum Fixed Charge Coverage Ratio of 1.20x, commencing with the four fiscal quarter period ending January 31, 2025; a minimum Average Liquidity requirement at each fiscal quarter end of $20,000,000; and a minimum EBITDA of $35,000,000 for the four fiscal quarter period ending October 31, 2025. Over the next twelve months beyond the issuance date, commencing with our fiscal quarter ending January 31, 2025, we believe that we will not be able to comply with one or more of these covenants. As a result, all amounts outstanding under our Credit Facility have been presented as *"Current portion of credit facility, net"* on our *Condensed Consolidated Balance Sheets* as of October 31, 2024.

Capitalized terms used but not defined herein have the meanings set forth for such terms in the Credit Facility, which have been or will be documented and filed with the SEC.

Subordinated Credit Facility

On October 17, 2024 (the "closing date"), we entered into a subordinated credit agreement with the existing holders of our convertible preferred stock and U.S. Bank Trust Company, National Association, as agent (the "Subordinated Credit Agreement") which provided a subordinated unsecured term loan facility in the aggregate principal amount of $25,000,000 (the "Subordinated Credit Facility"). The proceeds of the Subordinated Credit Facility: (i) cured our default on certain financial covenants under the Credit Facility with respect to the fourth quarter of fiscal 2024; (ii) provided us with additional liquidity; and (iii) funded our general working capital needs.

The obligations under the Subordinated Credit Facility mature 90 days after the Senior Credit Facility Maturity Date, as discussed in *Note (10) – Credit Facility*. The Subordinated Credit Facility is subject to a Make-Whole Amount with respect to certain repayments or prepayments. The Make-Whole Amount is an amount equal to: (i) from the closing date through (but not including) the date that is nine months thereafter, the principal repayment amount multiplied by 33.0%; (ii) from the date that is nine months after the closing date through (but not including) the date that is the second anniversary of the closing date, the principal repayment amount multiplied by 50.0%; (iii) from the second anniversary of the closing date and thereafter, the principal repayment amount multiplied by 75.0% plus, in the case of clause (iii), interest accrued on the principal amount outstanding at the Make-Whole Interest Rate (as defined below) starting on the second anniversary of the closing date and calculated as of any such date of determination. The Make-Whole Interest Rate is a rate equal to 16.0% per annum, which is increased by 2.0% per annum upon the occurrence and during the continuation of an event of default under the Subordinated Credit Facility.

We identified an embedded derivative related to redemption features that requires bifurcation from the Subordinated Credit Facility under ASC 815. We established an initial embedded derivative liability of $3,318,000, which was allocated as a discount against the Subordinated Credit Facility proceeds. The embedded derivative liability is presented with the *"Current portion of subordinated credit facility, net"* on the *Condensed Consolidated Balance Sheets* and is remeasured to its estimated fair value each reporting period, using Level 3 fair value inputs. Changes in the estimated fair value of the embedded derivative liability are recognized in our *Condensed Consolidated Statements of Operations* as a non-cash expense or benefit. As of October 31, 2024, the embedded derivative liability was remeasured to $3,566,000, resulting in non-cash expense of $248,000 for the three months ended October 31, 2024, recorded in "*Other expenses (income) - Change in fair value of warrants and derivatives*" on the *Condensed Consolidated Statements of Operations*.

In connection with entering the Subordinated Credit Facility, we paid financing fees of $1,761,000, which were accounted for as deferred financing costs. Deferred financing costs, discounts and the Make-Whole Amount are amortized as interest expense through the Subordinated Credit Facility maturity date, and are presented as adjustments to the borrowings outstanding under such debt. Interest expense related to our Subordinated Credit Facility for the three months ended October 31, 2024 was $248,000.

The following table presents a reconciliation of the amount understanding under the Subordinated Credit Facility to its net carrying value:

	October 31, 2024
Subordinated Credit Facility	$ 25,000,000
Less: Unamortized deferred financing costs	1,740,000
Less: Unamortized discount	3,284,000
Accretion of Make-Whole Amount	193,000
Subordinated Credit Facility, net - subtotal	20,169,000
Plus: Embedded derivative related to redemption features	3,566,000
Amount outstanding under the Subordinated Credit Facility	23,735,000
Less: Current portion of Subordinated Credit Facility, net	(23,735,000)
Non-current portion of Subordinated Credit Facility, net	$ —

The obligations under the Subordinated Credit Facility are guaranteed by the same guarantors under the Credit Facility. The Subordinated Credit Facility contains customary representations, warranties and affirmative covenants, in each case substantially consistent with the representations and warranties and affirmative covenants under the amended Credit Agreement. The Subordinated Credit Facility contains customary negative covenants, subject to negotiated exceptions, including but not limited to: (i) liens, (ii) investments, (iii) indebtedness, (iv) significant corporate changes, including mergers and acquisitions, (v) dispositions, (vi) restricted payments, including stockholder dividends, (vii) customary optional and mandatory prepayment events and (viii) certain other restrictive agreements.

The outstanding Subordinated Credit Facility will not be considered debt for purposes of our financial covenant testing under the Credit Facility. However, the Subordinated Credit Facility includes a cross-default provision, whereby a default under the Credit Facility constitutes a default under the Subordinated Credit Facility. Accordingly, consistent with the presentation of our Credit Facility as a current liability, the amount of debt outstanding under the Subordinated Credit Facility has also been presented as a current liability on our *Condensed Consolidated Balance Sheet* as of October 31, 2024.

Capitalized terms used but not defined herein have the meanings set forth for such terms in the Subordinated Credit Facility, which has been documented and filed with the SEC.

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Leases

	3 Months Ended
	Oct. 31, 2024
Leases [Abstract]	
Leases	*Leases*

Our leases historically relate to the leasing of facilities and equipment. In accordance with FASB ASC 842 - "*Leases*" ("ASC 842"), we determine at inception whether an arrangement is, or contains, a lease and whether the lease should be classified as an operating or a financing lease. At lease commencement, we recognize a right-of-use ("ROU") asset and lease liability based on the present value of the future lease payments over the estimated lease term. We have elected to not recognize a ROU asset or lease liability for any leases with terms of twelve months or less. Instead, for such short-term leases, we recognize lease expense on a straight-line basis over the lease term. Certain of our leases include options to extend the term of the lease or to terminate the lease early. When it is reasonably certain that we will exercise a renewal option or will not exercise a termination option, we include the impact of exercising or not exercising such option, respectively, in the estimate of the lease term. As our lease agreements do not explicitly state the discount rate implicit in the lease, we use our incremental borrowing rate ("IBR") on the commencement date to calculate the present value of future lease payments. Such IBR represents our estimated rate of interest to borrow on a collateralized basis over a term commensurate with the expected lease term.

Some of our leases include payments that are based on the Consumer Price Index ("CPI") or other similar indices. These variable lease payments are included in the calculation of the ROU asset and lease liability using the index as of the lease commencement date. Other variable lease payments, such as common area maintenance, property taxes, and usage-based amounts, are required by ASC 842 to be excluded from the ROU asset and lease liability and expensed as incurred. In addition to the present value of the future lease payments, the calculation of the ROU asset would also consider, to the extent applicable, any deferred rent upon adoption, lease pre-payments or initial direct costs of obtaining the lease (e.g., such as commissions).

For all classes of leased assets, we elected the practical expedient to not separate lease components (i.e., the actual item being leased, such as the facility or piece of equipment) from non-lease components (i.e., the distinct elements of a contract not related to securing the use of the leased asset, such as common area maintenance and consumable supplies).

Certain of our facility lease agreements (which are classified as operating leases) contain rent holidays or rent escalation clauses. For rent holidays and rent escalation clauses during the lease term, we record rental expense on a straight-line basis over the term of the lease. As of October 31, 2024, none of our leases contained a residual value guarantee and covenants included in our lease agreements are customary for the types of facilities and equipment being leased.

The components of lease expense are as follows:

	Three months ended October 31,	
	2024	2023
Operating lease expense	1,914,000	2,258,000
Short-term lease expense	32,000	108,000
Variable lease expense	1,177,000	1,029,000
Sublease income	(17,000)	(17,000)
Total lease expense	$ 3,106,000	3,378,000

Additional information related to leases is as follows:

	Three months ended October 31,	
	2024	2023
Cash paid for amounts included in the measurement of lease liabilities:		
Operating leases - Operating cash outflows	$ 2,130,000	$ 2,319,000
ROU assets obtained in the exchange for lease liabilities (non-cash):		
Operating leases	$ —	$ 20,000

The following table is a reconciliation of future cash flows relating to operating lease liabilities presented on our *Condensed Consolidated Balance Sheet* as of October 31, 2024:

Remainder of fiscal 2025	$ 6,149,000
Fiscal 2026	6,868,000
Fiscal 2027	4,766,000
Fiscal 2028	4,028,000
Fiscal 2029	3,376,000
Thereafter	16,435,000
Total future undiscounted cash flows	41,622,000
Less: Present value discount	5,251,000
Lease liabilities	$ 36,371,000
Weighted-average remaining lease terms (in years)	7.76
Weighted-average discount rate	3.45%

As of October 31, 2024, we do not have any material rental commitments that have not already commenced.

As of October 31, 2024, our Satellite and Space Communications segment leased two facilities in Hampshire (Basingstoke), United Kingdom, where we previously manufactured high precision full motion fixed and mobile X/Y satellite tracking antennas. In connection with the CGC Divestiture discussed in *Note (2) – Business Divestitures,* we are addressing with each landlord our exit and termination of such facility leases. As these efforts are ongoing, further adjustments to the right of use assets and/or lease liabilities for such facilities may be required in the future.

Leases *Leases*

Our leases historically relate to the leasing of facilities and equipment. In accordance with FASB ASC 842 - "*Leases*" ("ASC 842"), we determine at inception whether an arrangement is, or contains, a lease and whether the lease should be classified as an operating or a financing lease. At lease commencement, we recognize a right-of-use ("ROU") asset and lease liability based on the present value of the future lease payments over the estimated lease term. We have elected to not recognize a ROU asset or lease liability for any leases with terms of twelve months or less. Instead, for such short-term leases, we recognize lease expense on a straight-line basis over the lease term. Certain of our leases include options to extend the term of the lease or to terminate the lease early. When it is reasonably certain that we will exercise a renewal option or will not exercise a termination option, we include the impact of exercising or not exercising such option, respectively, in the estimate of the lease term. As our lease agreements do not explicitly state the discount rate implicit in the lease, we use our incremental borrowing rate ("IBR") on the commencement date to calculate the present value of future lease payments. Such IBR represents our estimated rate of interest to borrow on a collateralized basis over a term commensurate with the expected lease term.

Some of our leases include payments that are based on the Consumer Price Index ("CPI") or other similar indices. These variable lease payments are included in the calculation of the ROU asset and lease liability using the index as of the lease commencement date. Other variable lease payments, such as common area maintenance, property taxes, and usage-based amounts, are required by ASC 842 to be excluded from the ROU asset and lease liability and expensed as incurred. In addition to the present value of the future lease payments, the calculation of the ROU asset would also consider, to the extent applicable, any deferred rent upon adoption, lease pre-payments or initial direct costs of obtaining the lease (e.g., such as commissions).

For all classes of leased assets, we elected the practical expedient to not separate lease components (i.e., the actual item being leased, such as the facility or piece of equipment) from non-lease components (i.e., the distinct elements of a contract not related to securing the use of the leased asset, such as common area maintenance and consumable supplies).

Certain of our facility lease agreements (which are classified as operating leases) contain rent holidays or rent escalation clauses. For rent holidays and rent escalation clauses during the lease term, we record rental expense on a straight-line basis over the term of the lease. As of October 31, 2024, none of our leases contained a residual value guarantee and covenants included in our lease agreements are customary for the types of facilities and equipment being leased.

The components of lease expense are as follows:

	Three months ended October 31,	
	2024	2023
Operating lease expense	1,914,000	2,258,000
Short-term lease expense	32,000	108,000
Variable lease expense	1,177,000	1,029,000
Sublease income	(17,000)	(17,000)
Total lease expense	$ 3,106,000	3,378,000

Additional information related to leases is as follows:

	Three months ended October 31,	
	2024	2023
Cash paid for amounts included in the measurement of lease liabilities:		
Operating leases - Operating cash outflows	$ 2,130,000	$ 2,319,000
ROU assets obtained in the exchange for lease liabilities (non-cash):		
Operating leases	$ —	$ 20,000

The following table is a reconciliation of future cash flows relating to operating lease liabilities presented on our *Condensed Consolidated Balance Sheet* as of October 31, 2024:

Remainder of fiscal 2025	$ 6,149,000
Fiscal 2026	6,868,000
Fiscal 2027	4,766,000
Fiscal 2028	4,028,000
Fiscal 2029	3,376,000
Thereafter	16,435,000
Total future undiscounted cash flows	41,622,000
Less: Present value discount	5,251,000
Lease liabilities	$ 36,371,000

Weighted-average remaining lease terms (in years)	7.76
Weighted-average discount rate	3.45%

As of October 31, 2024, we do not have any material rental commitments that have not already commenced.

As of October 31, 2024, our Satellite and Space Communications segment leased two facilities in Hampshire (Basingstoke), United Kingdom, where we previously manufactured high precision full motion fixed and mobile X/Y satellite tracking antennas. In connection with the CGC Divestiture discussed in *Note (2) – Business Divestitures,* we are addressing with each landlord our exit and termination of such facility leases. As these efforts are ongoing, further adjustments to the right of use assets and/or lease liabilities for such facilities may be required in the future.

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Income Taxes

	3 Months Ended Oct. 31, 2024
Income Tax Disclosure [Abstract]	
Income Taxes	*Income Taxes*

Our effective tax rate for the three months ended October 31, 2024 was (1.5)%, which includes a net discrete tax benefit of $108,000 primarily related to proxy solicitation and CEO transition costs.

Our effective tax rate for the three months ended October 31, 2023 was 48.3%, which includes a net discrete tax expense of $2,049,000 primarily related to our decision to sell our Power Systems Technology product line (the "PST Divestiture") in a taxable transaction and settlement of stock-based awards.

Excluding discrete items, our effective tax rate for the three months ended October 31, 2024 and 2023 was (3.8)% and 122.0%, respectively. For purposes of determining our estimated annual effective tax rate for fiscal 2025, the impairment of long-lived assets, including goodwill, the change in fair value of warrants and derivatives, proxy solicitation costs and CEO transition costs are considered significant, unusual or infrequently occurring discrete tax items and are excluded from the computation of our effective tax rate.The change in rate from 122.0% to (3.8)% is primarily due to changes in expected product and geographic mix and not providing for tax benefits on U.S. deferred tax assets.

At October 31, 2024 and July 31, 2024, total unrecognized tax benefits were $8,681,000 and $8,605,000, respectively, including interest of $264,000 and $224,000, respectively. Unrecognized tax benefits result from income tax positions taken or expected to be taken on our income tax returns for which a tax benefit has not been recorded in our condensed consolidated financial statements. We believe it is reasonably possible that the gross unrecognized tax benefits could decrease by as much as $512,000 in the next twelve months due to the expiration of a statute of limitations related to federal, state and foreign tax positions.

Our U.S. federal income tax returns for fiscal 2021 through 2023 are subject to potential future Internal Revenue Service ("IRS") audit. None of our state income tax returns prior to fiscal 2020 are subject to audit. Future tax assessments or settlements could have a material adverse effect on our consolidated results of operations and financial condition.

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Stock-Based Compensation

	3 Months Ended Oct. 31, 2024
Share-Based Payment Arrangement [Abstract]	
Stock-Based Compensation	*Stock-Based Compensation*

Overview

In December 2023, our stockholders approved the Comtech Telecommunications Corp. 2023 Equity and Incentive Plan (the “2023 Plan”), which replaced the Amended and Restated 2000 Stock Incentive Plan. Under the 2023 Plan, the number of shares of common stock available for all awards, other than substitute awards granted in connection with a corporate transaction, is 1,669,683 shares of common stock plus certain expired or cancelled awards recycled back into the 2023 Plan. Also, on November 25, 2024, our Board of Directors approved an amendment to the 2023 Plan to increase the number of available shares of common stock authorized for issuance under the 2023 Plan by 2,195,000 shares. Stockholders will be asked to approve the amendment to the 2023 Plan at the 2024 Annual Meeting on January 13, 2025.

We issue stock-based awards to certain of our employees and our Board of Directors pursuant to the 2023 Plan, as amended and/or restated from time to time and our 2001 Employee Stock Purchase Plan, as amended and/or restated from time to time (the "ESPP"), and recognize related stock-based compensation in our condensed consolidated financial statements. The 2023 Plan provides for the granting to employees and consultants of Comtech (including prospective employees and consultants): (i) incentive and non-qualified stock options, (ii) restricted stock units ("RSUs"), (iii) RSUs with performance measures (which we refer to as "performance shares"), (iv) restricted stock, (v) stock units (reserved for issuance to non-employee directors) and share units (reserved for issuance to employees) (collectively, "share units") and (vi) stock appreciation rights ("SARs"), among other types of awards. Our non-employee directors are eligible to receive non-discretionary grants of stock-based awards, subject to certain limitations.

As of October 31, 2024, the aggregate number of shares of common stock which may be issued may not exceed 13,562,500. Stock options granted may not have a term exceeding ten years or, in the case of an incentive stock award granted to a stockholder who owns stock representing more than 10.0% of the voting power, no more than five years. We expect to settle all outstanding awards under the Plan and employee purchases under the ESPP with the issuance of new shares of our common stock.

As of October 31, 2024, we had granted stock-based awards representing the right to purchase and/or acquire an aggregate of 12,494,430 shares (net of 6,808,256 expired and canceled awards), of which an aggregate of 9,731,277 have been exercised or settled.

As of October 31, 2024, the following stock-based awards, by award type, were outstanding:

	October 31, 2024
Stock options	141,190
Performance shares	876,199
RSUs, restricted stock, share units and other stock-based awards	1,745,764
Total	2,763,153

Our ESPP provides for the issuance of up to 1,300,000 shares of our common stock. Our ESPP is intended to provide our eligible employees the opportunity to acquire our common stock at 85% of fair market value on the first or last day of each calendar quarter, whichever is lower. Through October 31, 2024, we have cumulatively issued 1,065,585 shares of our common stock to participating employees in connection with our ESPP.

Stock-based compensation for awards issued is reflected in the following line items in our *Condensed Consolidated Statements of Operations*:

	Three months ended October 31,	
	2024	2023
Cost of sales	$ 104,000	282,000
Selling, general and administrative expenses	(14,000)	2,176,000
Research and development expenses	65,000	187,000
Stock-based compensation expense before income tax benefit	155,000	2,645,000
Estimated income tax benefit	(20,000)	(584,000)
Net stock-based compensation expense	$ 135,000	2,061,000

Stock-based compensation for equity-classified awards is measured at the date of grant, based on an estimate of the fair value of the award and is generally expensed over the vesting period of the award. At October 31, 2024, unrecognized stock-based compensation of $9,923,000, net of estimated forfeitures of $708,000, is expected to be recognized over a weighted average period of 2.1 years. Total stock-based compensation capitalized and included in ending inventory at both October 31, 2024 and July 31, 2024 was $198,000. There are no liability-classified stock-based awards outstanding as of October 31, 2024 or July 31, 2024.

Stock-based compensation expense, by award type, is summarized as follows:

	Three months ended October 31,	
	2024	2023
Stock options	$ 17,000	19,000
Performance shares	(397,000)	357,000
RSUs, restricted stock and share units	521,000	2,244,000
ESPP	14,000	25,000
Stock-based compensation expense before income tax benefit	155,000	2,645,000
Estimated income tax benefit	(20,000)	(584,000)
Net stock-based compensation expense	$ 135,000	2,061,000

During the three months ended October 31, 2024, we reversed a portion of our stock-based compensation expense related to performance shares due to lower-than-estimated achievement of fiscal 2022 performance share goals. Stock-based compensation expense for the more recent period also reflects the forfeiture of awards related to our former Chief Operating Officer, whose employment was terminated during our first quarter of fiscal 2025. With respect to stock-based compensation expense reported in the prior year period, we had determined to settle fiscal 2024 non-equity annual incentive awards accrued during such period with stock-based awards in lieu of cash. Also, contributing to the higher stock-based compensation expense in the prior year period was our annual grant of stock-based awards to non-executive employees. Due to the number of shares available for grant under the 2023 Plan, such grants of stock-based awards did not occur in our first quarter of fiscal 2025.

ESPP stock-based compensation expense includes the 15% discount offered to participants in the ESPP.

The estimated income tax benefit as shown in the above table was computed using income tax rates expected to apply when the awards are settled. Such deferred tax asset was recorded net as part of our non-current deferred tax liability on our *Condensed Consolidated Balance Sheets* as of October 31, 2024 and July 31, 2024. The actual income tax benefit recognized for tax reporting is based on the fair market value of our common stock at the time of settlement and can significantly differ from the estimated income tax benefit recorded for financial reporting.

Stock Options

The following table summarizes the Plan's activity:

	Awards (in Shares)	Weighted Average Exercise Price	Weighted Average Remaining Contractual Term (Years)	Aggregate Intrinsic Value
Outstanding at July 31, 2024	141,190	$ 20.61		
Outstanding at October 31, 2024	141,190	$ 20.61	4.26	$ —
Exercisable at October 31, 2024	129,840	$ 20.84	4.14	$ —
Vested and expected to vest at October 31, 2024	140,315	$ 20.62	4.25	$ —

Stock options outstanding as of October 31, 2024 have exercise prices ranging from $17.88 - $28.35, representing the fair market value of our common stock on the date of grant, a contractual term of ten years and a vesting period of five years.

Performance Shares, RSUs, Restricted Stock, Share Units and Other Stock-based Awards

The following table summarizes the Plan's activity relating to performance shares, RSUs, restricted stock, share units and other stock-based awards:

	Awards (in Shares)	Weighted Average Grant Date Fair Value	Aggregate Intrinsic Value
Outstanding at July 31, 2024	1,800,288	$ 10.61	
Granted	1,154,859	5.04	
Settled	(204,292)	11.26	
Canceled/Forfeited	(128,892)	10.61	
Outstanding at October 31, 2024	2,621,963	$ 8.11	$ 9,754,000
Vested at October 31, 2024	628,254	$ 12.63	$ 2,337,000
Vested and expected to vest at October 31, 2024	2,509,221	$ 8.02	$ 9,334,000

During the three months ended October 31, 2024, our Board of Directors authorized the issuance of stock-based awards with a total unrecognized compensation expense, net of estimated forfeitures, of approximately $6,700,000. Through the issuance date, approximately $2,000,000 of such authorization remains subject to grant pending approval by our stockholders of an amendment to our 2023 Plan to increase the number of available shares of common stock authorized for issuance by 2,195,000 shares.

The total intrinsic value relating to fully-vested awards settled during the three months ended October 31, 2024 and 2023 was $636,000 and $2,656,000, respectively.

The performance shares granted to employees principally vest over a three-year performance period, if pre-established performance goals are attained, or as specified pursuant to the Plan and related agreements. As of October 31, 2024, the number of outstanding performance shares included in the above table, and the related compensation expense generally assume achievement of the pre-established goals at a target level, except for two of our former CEOs whose achievement was based on maximum performance pursuant to their then pre-existing change-in-control agreements.
RSUs and restricted stock granted to non-employee directors prior to August 2022 had a vesting period of five years and are convertible into shares of our common stock generally at the time of termination, on a one-for-one basis for no cash consideration, or earlier under certain circumstances. Commencing in August 2022, such awards have a vesting period of one year.

RSUs granted to employees prior to August 2022 have a vesting period of five years and are convertible into shares of our common stock generally at the time of vesting, on a one-for-one basis for no cash consideration. Commencing in August 2022, such RSUs have a vesting period of three years.

Share units granted prior to July 31, 2017 were vested when issued and are convertible into shares of our common stock, generally at the time of termination, on a one-for-one basis for no cash consideration, or earlier under certain circumstances. Share units granted on or after July 31, 2017 were granted to certain employees in lieu of non-equity incentive compensation and are convertible into shares of our common stock on the one-year anniversary of the respective grant date. In July 2024 and 2023, we granted shares of our common stock to certain employees in lieu of non-equity incentive compensation.

The fair value of performance shares, RSUs, restricted stock, share units and other stock-based awards is determined using the closing market price of our common stock on the date of grant, less the present value of any estimated future dividend equivalents such awards are not entitled to receive and an applicable estimated discount for any post-vesting transfer restrictions. RSUs, performance shares and restricted stock are entitled to dividend equivalents, as applicable, unless forfeited before vesting occurs. Share units and other stock-based awards would be entitled to dividend equivalents while the underlying shares are unissued.

Dividend equivalents are subject to forfeiture, similar to the terms of the underlying stock-based awards, and are payable in cash generally at the time of settlement of the underlying award. During the three months ended October 31, 2024 and 2023, we reversed $27,000 and $23,000, respectively, of previously accrued dividend equivalents due to forfeitures and paid out $39,000 and $114,000, respectively. Accrued dividend equivalents were recorded as a reduction to retained earnings. As of October 31, 2024 and July 31, 2024, accrued dividend equivalents were $250,000 and $316,000, respectively.

With respect to the actual settlement of stock-based awards for income tax reporting, during the three months ended October 31, 2024 and 2023, we recorded an income tax benefit of $25,000 and $444,000, respectively.

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Segment Information

3 Months Ended
Oct. 31, 2024

Segment Reporting [Abstract]

Segment Information

Segment Information

Reportable operating segments are determined based on Comtech's management approach. The management approach, as defined by FASB ASC 280 *"Segment Reporting"* is based on the way that the CODM organizes the segments within an enterprise for making decisions about resources to be allocated and assessing their performance. As of the issuance date, our CODM, for purposes of FASB ASC 280, is our Chairman, President and Chief Executive Officer, Kenneth H. Traub.

Satellite and Space Communications is organized into four technology areas: satellite modem and amplifier technologies, troposcatter technologies, government services and space components. This segment offers customers: satellite ground infrastructure technologies, services and system integration that facilitate the transmission of voice, video and data over GEO, MEO and LEO satellite constellations, including traveling wave tube power amplifiers, modems, VSAT platforms and frequency converters; over-the-horizon microwave solutions that can transmit digitized voice, video, and data over distances up to 200 miles using the troposphere and diffraction; professional engineering, training and field support services, including cybersecurity, for multiple U.S. government agencies; and procurement and supply chain management of high reliability Electrical, Electronic and Electromechanical ("EEE") parts for satellite, launch vehicle and manned space applications.
Terrestrial and Wireless Networks is organized into three service areas: next generation 911 and call delivery, Solacom call handling solutions, and trusted location and messaging solutions. This segment offers customers: Wireless/VoIP 911 location and routing services to connect emergency calls to Public Safety Answering Points ("PSAPs"); SMS text to 911 services, providing alternate paths for individuals who need to request assistance (via text messaging) a method to reach PSAPs; next generation 911 solutions, providing emergency call routing, location validation, policy-based routing rules, logging and security functionality; Emergency Services IP Network transport infrastructure for emergency services communications and support of next generation 911 services; call handling applications for PSAPs; wireless emergency alerts solutions for network operators; and software and equipment for location-based and text messaging services for various applications, including for public safety, commercial and government services.

Our CODM primarily uses a metric that we refer to as Adjusted EBITDA to measure an operating segment's performance and to make decisions about resources to be allocated. Our Adjusted EBITDA metric for the Satellite and Space Communications and Terrestrial and Wireless Networks segments do not consider allocation of any indirect expenses that are unrelated to the segment's operations, or any of the following: interest, income taxes, depreciation, amortization of intangibles, impairment of long-lived assets, including goodwill, amortization of cost to fulfill assets, amortization of stock-based compensation, CEO transition costs, change in fair value of warrants and derivatives, proxy solicitation costs, restructuring costs, strategic emerging technology costs (for next-generation satellite technology) and write-off of deferred financing costs, and in the recent past, acquisition plan expenses, change in fair value of the convertible preferred stock purchase option liability, COVID-19 related costs, facility exit costs, strategic alternatives expenses and other and loss on business divestiture. These items, while periodically affecting our results, may vary significantly from period to period and may have a disproportionate effect in a given period, thereby affecting the comparability of results. Any amounts shown in the Adjusted EBITDA calculation for our Satellite and Space Communications and Terrestrial and Wireless Networks segments are directly attributable to those segments. Our Adjusted EBITDA is also used by our management in assessing the Company's operating results. Although closely aligned, the Company's definition of Adjusted EBITDA is different than EBITDA (as such term is defined in our Credit Facility) utilized for financial covenant calculations and also may differ from the definition of EBITDA or Adjusted EBITDA used by other companies and, therefore, may not be comparable to similarly titled measures used by other companies.
Operating segment information, along with a reconciliation of segment net income (loss) and consolidated net loss to Adjusted EBITDA is presented in the tables below:

	Three months ended October 31, 2024			
	Satellite and Space Communications	Terrestrial and Wireless Networks	Unallocated	Total
Net sales	$ 58,933,000	56,867,000	—	$ 115,800,000
Operating income (loss)	$ (118,807,000)	5,315,000	(15,678,000)	$ (129,170,000)
Net income (loss)	$ (119,391,000)	5,342,000	(34,358,000)	$ (148,407,000)
(Benefit from) provision for income taxes	(55,000)	(9,000)	2,198,000	2,134,000
Interest expense	11,000	—	9,521,000	9,532,000
Interest (income) and other	628,000	(18,000)	25,000	635,000
Write-off of deferred financing costs	—	—	1,412,000	1,412,000
Change in fair value of warrants and derivatives	—	—	5,524,000	5,524,000
Amortization of stock-based compensation	—	—	155,000	155,000
Amortization of intangibles	2,976,000	3,617,000	—	6,593,000
Depreciation	847,000	1,962,000	86,000	2,895,000
Impairment of long-lived assets, including goodwill	79,555,000	—	—	79,555,000
Amortization of cost to fulfill assets	261,000	—	—	261,000
Proxy solicitation costs	—	—	1,583,000	1,583,000
CEO transition costs	—	—	598,000	598,000
Restructuring costs	13,740,000	90,000	4,023,000	17,853,000
Strategic emerging technology costs	280,000	—	—	280,000
Adjusted EBITDA	$ (21,148,000)	$ 10,984,000	$ (9,233,000)	$ (19,397,000)
Purchases of property, plant and equipment	$ 50,000	2,108,000	257,000	$ 2,415,000
Total assets at October 31, 2024	$ 300,262,000	458,443,000	34,498,000	$ 793,203,000

	Three months ended October 31, 2023			
	Satellite and Space Communications	Terrestrial and Wireless Networks	Unallocated	Total
Net sales	$ 102,388,000	49,523,000	—	$ 151,911,000
Operating income (loss)	$ 10,105,000	4,040,000	(12,059,000)	$ 2,086,000
Net income (loss)	$ 9,303,000	4,145,000	(14,885,000)	$ (1,437,000)
Provision for (benefit from) income taxes	227,000	(300,000)	(1,271,000)	(1,344,000)
Interest expense	872,000	—	4,060,000	4,932,000
Interest (income) and other	(297,000)	195,000	37,000	(65,000)
Amortization of stock-based compensation	—	—	2,645,000	2,645,000
Amortization of intangibles	1,672,000	3,617,000	—	5,289,000
Depreciation	954,000	1,973,000	95,000	3,022,000
Amortization of cost to fulfill assets	240,000	—	—	240,000
Restructuring costs	790,000	7,000	2,919,000	3,716,000
Strategic emerging technology costs	1,370,000	—	—	1,370,000
Adjusted EBITDA	$ 15,131,000	9,637,000	(6,400,000)	$ 18,368,000
Purchases of property, plant and equipment	$ 903,000	1,736,000	577,000	$ 3,216,000
Total assets at October 31, 2023	$ 527,343,000	460,088,000	25,112,000	$ 1,012,543,000

Unallocated expenses result from corporate expenses such as executive compensation, accounting, legal and other regulatory compliance related costs and also includes all of our amortization of stock-based compensation. See *Note (1) - General* for information related to CEO transition and proxy solicitation related costs. During the three months ended October 31, 2024, our Unallocated segment also incurred $4,023,000 of restructuring costs focused on: (i) legal and advisory fees associated with our previously announced transformation strategy to explore strategic alternatives and operational initiatives to align our cost structure with our future anticipated business, and (ii) legal and advisory fees related to our Credit Facility and to improve liquidity. During the three months ended October 31, 2023, our Unallocated segment incurred $2,919,000 of restructuring costs focused on streamlining our operations and legal and other related expenses for the PST Divestiture.

During the three months ended October 31, 2024, our Satellite and Space Communications segment recorded a $79,555,000 non-cash goodwill impairment charge (see *Note (16) - Long-lived Assets, including Goodwill* for additional information). During the three months ended October 31, 2024, our Satellite and Space Communications segment also recorded $13,740,000 of restructuring costs, which included: (i) $11,369,000 of non-cash inventory write downs included in *Cost of Sales* in our *Condensed Consolidated Statements of Operations* (see *Note (8) - Inventories* for additional information); and (ii) $2,371,000 of costs included in *Selling, General and Administrative* expenses in our *Condensed Consolidated Statements of Operations* related to our transformation strategy (principally, the CGC Divestiture). During the three months ended October 31, 2023, our Satellite and Space Communications segment recorded $790,000 of restructuring costs to streamline our

operations and improve efficiency, including costs related to the relocation of certain of our satellite ground infrastructure production facilities to our 146,000 square foot facility in Chandler, Arizona. In addition, during the three months ended October 31, 2024, we incurred $280,000 of strategic emerging technology costs for next-generation satellite technology. Similar strategic emerging technology costs of $1,370,000 were incurred during the three months ended October 31, 2023.

During the three months ended October 31, 2024 and 2023, our Terrestrial and Wireless Networks segment recorded $90,000 and $7,000, respectively, of restructuring costs primarily incurred to streamline our operations and improve efficiency.

Interest expense in the tables above primarily relates to our credit facilities, and includes the amortization of deferred financing costs. See *Note (10) - Credit Facility* and *Note (11) - Subordinated Credit Facility* for further discussion.

Intersegment sales for the three months ended October 31, 2024 and 2023 between the Satellite and Space Communications segment and the Terrestrial and Wireless Networks segment were nominal. All intersegment sales are eliminated in consolidation and are excluded from the tables above.

Unallocated assets at October 31, 2024 consist principally of cash and cash equivalents, corporate property, plant and equipment, operating lease right of use assets and deferred financing costs. The large majority of our long-lived assets are located in the U.S.

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Goodwill

3 Months Ended
Oct. 31, 2024

Goodwill [Abstract]

Goodwill — *Long-lived Assets, including Goodwill*

The following table represents goodwill by reportable operating segment as of October 31, 2024 and July 31, 2024.

	Satellite and Space Communications	Terrestrial and Wireless Networks	Total
Balance as of July 31, 2024	$ 110,090,000	174,090,000	$ 284,180,000
Goodwill impairment	(79,555,000)	—	(79,555,000)
Balance as of October 31, 2024	$ 30,535,000	174,090,000	$ 204,625,000

At October 31, 2024 and July 31, 2024, accumulated goodwill impairment losses related to our Satellite and Space Communications segment totaled $128,480,000 and $48,925,000, respectively. There are no accumulated impairments for our Terrestrial and Wireless Network segment.
In accordance with FASB ASC 350, we perform a goodwill impairment analysis at least annually (on the first day of the first quarter of each fiscal year, or August 1st), unless indicators of impairment exist in interim periods. If we fail the quantitative assessment of goodwill impairment ("quantitative assessment"), we would be required to recognize an impairment loss equal to the amount that a reporting unit's carrying value exceeded its fair value; however, any loss recognized should not exceed the total amount of goodwill allocated to that reporting unit.

During the fourth quarter of fiscal year 2024, our lower-than-expected financial performance in our Satellite and Space Communications segment, default on certain credit facility covenants and the sustained decrease in stock price since August 1, 2023 were considered triggering events which required a quantitative impairment test as of July 31, 2024. We performed a quantitative assessment using market participant assumptions to determine if the fair value of each of our reporting units with goodwill exceeded its carrying value. In making this assessment, we considered, among other things: expectations of projected net sales and cash flows, assumptions impacting the weighted average cost of capital, trends in trading multiples of comparable companies, changes in our stock price and changes in the carrying values of our reporting units with goodwill. We also considered overall business conditions. Ultimately, based on our quantitative evaluations, we determined that the carrying value of our Satellite and Space Communications reporting unit exceeded its fair value and recognized a goodwill impairment loss of $48,925,000 in fiscal 2024. We also determined that our Terrestrial and Wireless Networks reporting unit had an estimated fair value in excess of its carrying value of at least 24.7% and concluded that our goodwill for this reporting unit was not impaired.

Given our Satellite and Space Communications segment's financial performance in the first quarter of fiscal 2025, and considering triggering events within this segment through the issuance date, we determined that we were required to perform another quantitative impairment test on an interim basis as of October 31, 2024. Following the same approach as outlined above, ultimately, based on our quantitative evaluations, we determined that the carrying value of our Satellite and Space Communications reporting unit exceeded its fair value and recognized a goodwill impairment loss of $79,555,000 during the three months ended October 31, 2024.

In performing the quantitative assessments, we estimated the fair value of each of our reporting units using a combination of the income and market approaches. The income approach, also known as the discounted cash flow ("DCF") method, utilizes the present value of cash flows to estimate fair value. The future cash flows for our reporting units were projected based on our estimates, at that time, of future revenues, operating income and other factors (such as working capital and capital expenditures). For purposes of conducting our impairment analysis, we assumed revenue growth rates and cash flow projections that are below our actual long-term expectations. The discount rates used in our DCF method were based on a weighted-average cost of capital ("WACC") determined from relevant market comparisons, adjusted upward for specific reporting unit risks (primarily the uncertainty of achieving projected operating cash flows). A terminal value growth rate was applied to the final year of the projected period, which reflects our estimate of stable, perpetual growth. We then calculated a present value of the respective cash flows for each reporting unit to arrive at an estimate of fair value under the income approach. Under the market approach, we estimated a fair value based on comparable companies' market multiples of revenues and earnings before interest, taxes, depreciation and amortization and factored in a control premium. Finally, we compared our estimates of fair values to our total public market capitalization and assessed implied control premiums based on our common stock price of $3.72 and $3.17 as of the dates of testing (October 31, 2024 and July 31, 2024, respectively).

In tandem with our quantitative impairment test as of July 31, 2024 and decision in July 2024 to exit our operations in Basingstoke, United Kingdom (which became a separate asset group, the "U.K. Asset Group"), we assessed the recoverability of the carrying value of the U.K. Asset Group under the accounting standards for assets held and used as of July 31, 2024 and determined that the undiscounted future cash flows to complete the exit of our Basingstoke operations indicated that the carrying amount of the U.K. Asset Group was not recoverable. As a result, we recorded a $15,600,000 non-cash long-lived asset impairment charge within the Satellite and Space Communications segment in fiscal 2024. We allocated $9,925,000 of this impairment to the carrying value of *Intangibles with Finite Lives, net*, $2,651,000 to *Property, Plant & Equipment, net*, $1,873,000 to *Other Assets, net* and $1,151,000 to *Operating Lease Right-of-Use Assets, net*. In light of our quantitative interim impairment tests as of October 31, 2024 and July 31, 2024, we assessed the recoverability of the remaining carrying values of long-lived assets within the Satellite and Space Communications segment. The undiscounted future cash flows of the asset group indicated that the carrying amount of the asset group was recoverable.
It is possible that, during the remainder of fiscal 2025 or beyond, business conditions (both in the U.S. and internationally) could deteriorate from the current state, our current or prospective customers could materially postpone, reduce or even forgo purchases of our products and services to a greater extent than we currently anticipate, or our common stock price could fluctuate. A sustained significant decline in our actual operating performance, as compared to our forecast, and/or a continued sustained decline in our common stock price, may require us to perform another interim quantitative impairment test during fiscal 2025, which may result in an impairment of our long-lived assets (including goodwill) assigned to one or both of our reporting units.

In any event, we are required to perform our next annual goodwill impairment analysis on August 1, 2025 (the start of our fiscal 2026). If our assumptions and related estimates change in the future, or if we change our reporting unit structure or other events and circumstances change, we may be required to record impairment charges when we perform these tests, or in other future periods. Any impairment charges that we may record in the future could be material to our results of operations and financial condition.

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Intangible Assets

3 Months Ended
Oct. 31, 2024

Finite-Lived Intangible Assets, Net [Abstract]

Intangible Assets — *Intangible Assets*

Intangible assets with finite lives are as follows:

	October 31, 2024			
	Weighted Average Amortization Period	Gross Carrying Amount	Accumulated Amortization	Net Carrying Amount
Customer relationships	20.2	$ 294,258,000	138,168,000	$ 156,090,000
Technologies	13.6	106,149,000	82,516,000	23,633,000
Trademarks and other	16.9	31,826,000	23,314,000	8,512,000
Total		$ 432,233,000	243,998,000	$ 188,235,000

	July 31, 2024			
	Weighted Average Amortization Period	Gross Carrying Amount	Accumulated Amortization	Net Carrying Amount
Customer relationships	20.2	$ 302,058,000	141,601,000	$ 160,457,000
Technologies	14.8	113,149,000	87,809,000	25,340,000
Trademarks and other	16.7	32,926,000	23,895,000	9,031,000
Total		$ 448,133,000	253,305,000	$ 194,828,000

The weighted average amortization period in the above table excludes fully amortized intangible assets.

Amortization expense for the three months ended October 31, 2024 and 2023 was $6,593,000 and $5,289,000, respectively. Amortization expense for the three months ended October 31, 2024 includes $1,343,000 of accelerated amortization due to the impact of the CGC Divestiture. During the most recent fiscal quarter, we also wrote-off $15,900,000 of fully amortized intangible assets related to the CGC Divestiture.

The estimated amortization expense consists of the following for the fiscal years ending July 31:

2025	$ 21,722,000
2026	19,128,000
2027	17,774,000
2028	17,774,000
2029	16,353,000

We review net intangible assets with finite lives for impairment when an event occurs indicating the potential for impairment. Based on our assessment in the fourth quarter of fiscal 2024, we recognized an impairment loss of $9,925,000 in fiscal 2024 within our Satellite and Space Communications segment. See *Note (16) - Long-Lived Assets, Including Goodwill* for more information. We believe that the carrying values of our remaining net intangible assets were recoverable as of October 31, 2024. However, if business conditions deteriorate, we may be required to record impairment losses, and/or increase the amortization of intangibles in the future. Any impairment charges that we may record in the future could be material to our results of operations and financial condition.

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Convertible Preferred Stock

3 Months Ended
Oct. 31, 2024

Temporary Equity Disclosure [Abstract]

Convertible Preferred Stock — *Convertible Preferred Stock*

Fiscal 2024 and Prior Activity

On October 18, 2021, we entered into a Subscription Agreement (the "Subscription Agreement") with certain affiliates and related funds of White Hat Capital Partners LP and Magnetar Capital LLC (collectively, the "Investors"). On October 19, 2021, pursuant to the terms of the Subscription Agreement, the Investors purchased an aggregate of 100,000 shares of Series A Convertible Preferred Stock, with a par value of $0.10 per share, for an aggregate purchase price of $100,000,000. White Hat Capital Partners LP is affiliated with Mark Quinlan, who serves as a member of our Board of Directors.

On December 13, 2023, we and the Investors agreed to change certain terms of the Series A Convertible Preferred Stock, effected through an Exchange Agreement, pursuant to which the Investors exchanged (the "Series A Exchange") all 100,000 shares of Series A Convertible Preferred Stock outstanding for 100,000 shares of our newly issued Series A-1 Convertible Preferred Stock, par value $0.10 per share (the "Series A-1 Convertible Preferred Stock"), with an initial liquidation preference of $1,134.20 per share. As a result of the Series A Exchange, no shares of Series A Convertible Preferred Stock remain outstanding.

On January 22, 2024, we entered into a Subscription and Exchange Agreement with the Investors, relating to: (i) the issuance and sale of 45,000 shares of Series B Convertible Preferred Stock, par value $0.10 per share (the "Series B Convertible Preferred Stock"), for an aggregate purchase price of $45,000,000, or $1,000 per share (the "Primary Issuance"), (ii) the exchange of 100,000 shares of our Series A-1 Convertible Preferred Stock for 115,721.22 shares of Series B Convertible Preferred Stock (the "Series B Exchange") and (iii) the issuance to the Investors of 5,400 shares of Series B

Convertible Preferred Stock in lieu of cash for certain expense reimbursements (the "Series B Reimbursement" and, together with the Primary Issuance and the Series B Exchange, the "Series B Issuance"). As a result of the Series B Exchange, no shares of Series A-1 Convertible Preferred Stock remain outstanding. We received $43,200,000 of cash proceeds from the Primary Issuance, net of $1,800,000 for certain expense reimbursements.

On June 17, 2024, in connection with entering into the Credit Facility discussed in *Note (10) - Credit Facility*, we and the Investors agreed to change certain terms of the Series B Convertible Preferred Stock. The changes altered the preferred holders' existing consent rights and existing put rights alongside payments upon a change of control following specified asset sales, in each case consistent with the Credit Facility. To effect these changes, we and the Investors entered into a Subscription and Exchange Agreement, pursuant to which the Investors: (i) exchanged, in a transaction exempt from registration under the Securities Act of 1933, all of the 166,121.22 shares of Series B Convertible Preferred Stock outstanding for 166,121.22 shares of our newly issued Series B-1 Convertible Preferred Stock, par value $0.10 per share (the "Series B-1 Exchange"), with an initial liquidation preference of $1,036.58 per share, and (ii) received 5,705.83 additional shares of Series B-1 Convertible Preferred Stock as a consent fee (the "Series B-1 Fee"). As a result of the Series B-1 Exchange, no shares of Series B Convertible Preferred Stock remain outstanding. We did not receive any cash proceeds from the Series B-1 Exchange.

Fiscal 2025 Activity

On October 17, 2024, in connection with amending the Credit Facility discussed in *Note (10) - Credit Facility*, we and the Investors agreed to change certain terms of the Series B-1 Convertible Preferred Stock. The changes: altered the date on which preferred holders can opt to have us repurchase their Series B-2 Convertible Preferred Shares (as defined below) in certain circumstances; provided for increases to the dividend rate in certain circumstances and provided for an option for the preferred holders to elect to receive dividends in cash (to the extent permitted by law); and clarified the preferred holders' existing consent rights, among other things. To effect the changes described above, we and the Investors entered into a new Subscription and Exchange Agreement (the "Subscription and Exchange Agreement"), pursuant to which the Investors: (i) exchanged all of the 171,827.05 shares of Series B-1 Convertible Preferred Stock outstanding for 171,827.05 shares of our newly issued Series B-2 Convertible Preferred Stock, par value $0.10 per share (the "Series B-2 Exchange"), with an initial liquidation preference of $1,067.87 per share; and (ii) received 3,436.53 additional shares of Series B-2 Convertible Preferred Stock as a consent fee (the "Series B-2 Fee" and, together with the Series B Reimbursement and the Series B-1 Fee, the "Additional Issuances"). As a result of the Series B-2 Exchange, no shares of Series B-1 Convertible Preferred Stock remain outstanding. We did not receive any cash proceeds from the Series B-2 Exchange.

The Series B-2 Convertible Preferred Stock ranks senior to the shares of our common stock, with respect to the payment of dividends and the distribution of assets upon a liquidation, dissolution or winding up of the Company. Each share of Series B-2 Convertible Preferred Stock is entitled to a cumulative dividend (the "Dividend") at the rate of 9.00% per annum, compounding quarterly, paid-in-kind, or 7.75% per annum, compounding quarterly, paid in cash, at our election (except as described below), or 6.50% per annum, in respect of any shares of Series B-2 Convertible Preferred Stock that remain outstanding following the redemption of at least fifty percent (50%) of the Series B-2 Convertible Preferred Stock pursuant to the exercise of an asset sale or change in control put right or an asset sale call right, as described below. The Dividend rate may also increase following certain events, including certain asset sales that constitute a change in control, as set forth in the certificate of designations governing the Series B-2 Convertible Preferred Stock (the "Series B-2 Certificate of Designations"). For any quarter in which the Dividend is not paid in cash, such Dividend becomes part of the liquidation preference of the Series B-2 Convertible Preferred Stock. In addition, no dividend or other distribution on our common stock will be declared or paid on our common stock unless, at the time of such declaration and payment, an equivalent dividend or distribution is declared and paid on the Series B-2 Convertible Preferred Stock (the "Participating Dividend"), provided that in the case of any such dividend in the form of cash, in lieu of a cash payment, such Participating Dividend will become part of the liquidation preference of the Series B-2 Convertible Preferred Stock. Such Participating Dividend results in the Series B-2 Convertible Preferred Stock meeting the definition of a "participating security" for purposes of our earnings per share calculations. Following the satisfaction of all obligations under the Credit Facility in full and the termination of all of commitments under the Credit Facility (a "CA Satisfaction"), and (i) our failure to fully satisfy an exercised put right (other than a put right exercised in connection with an Asset Sale that constitutes a change in control) or (ii) beginning on or after April 30, 2027 (or later in certain circumstances), holders of the Series B-2 Convertible Preferred Stock will be entitled to elect to have us pay the Dividend in cash (to the extent permitted by law).

The shares of Series B-2 Convertible Preferred Stock are convertible into shares of common stock at the option of the holder thereof at any time. At any time after July 22, 2027, we have the right to mandate conversion of the Series B-2 Convertible Preferred Stock, subject to certain restrictions based on the price of our common stock in the preceding thirty (30) trading days. The conversion price for the Series B-2 Convertible Preferred Stock is $7.99, subject to certain adjustments set forth in the Series B-2 Certificate of Designations.

Holders of the Series B-2 Convertible Preferred Stock are entitled to vote with the holders of our common stock on an as-converted basis, and are entitled to a separate class vote with respect to, among other things, amendments to our organizational documents that have an adverse effect on the Series B-2 Convertible Preferred Stock, authorizations or issuances of securities of the Company (other than the issuance of up to $50,000,000 of shares of common stock), the payment of dividends, related party transactions, repurchases or redemptions of securities of the Company, dispositions of businesses or assets involving consideration having a fair value in excess of $75,000,000 (or $20,000,000 following a CA Satisfaction), the incurrence of certain indebtedness and certain amendments or extensions of our Credit Facility on terms and conditions that, taken as a whole, (A) are materially different from the existing Credit Facility or (B) adversely affect our ability to perform our obligations in connection with an optional repurchase of the Series B-2 Convertible Preferred Stock, in each case, subject to the exceptions and qualifications set forth in the Series B-2 Certificate of Designations.

Holders have the right to require us to repurchase their Series B-2 Convertible Preferred Stock (at 1.0x the liquidation preference, plus accrued and unpaid dividends) on a date occurring either: (a) on or after October 31, 2028, (b) upon the consummation of an asset sale meeting certain criteria, or (c) on or after April 30, 2027 following a CA Satisfaction. We have the right to repurchase all, or less than all, of the Series B-2 Convertible Preferred Stock upon the consummation of an asset sale meeting the same criteria, other than an asset sale that would result in a change-of-control. In addition, each holder will have the right to cause us to repurchase its Series B-2 Convertible Preferred Stock in connection with a Change of Control (as defined in the Series B-2 Certificate of Designations) at 1.5x (or 1.0x in the case of Series B-2 Convertible Preferred Stock issued in the Additional Issuances) the liquidation preference, plus accrued and unpaid dividends. Any repurchase described above would be subject to the terms set forth in the Series B-2 Certificate of Designations.

Upon a repurchase of the Series B-2 Convertible Preferred Stock at 1.0x the liquidation preference, we will issue each respective holder a warrant (a "Warrant"). A Warrant will represent the right to acquire our common stock, as further described in the Subscription and Exchange Agreement, for a term of five years and six months from the issuance of such Warrant, at an initial exercise price equal to the conversion price on the date of issuance of such Warrant, subject to certain adjustments. We determined that our obligation to issue a Warrant met the definition of a freestanding financial instrument that should be accounted for as a liability. The Warrant liability is classified in "*Other liabilities*" on the *Condensed Consolidated Balance Sheets* and is remeasured to its estimated fair value each reporting period, using Level 3 fair value inputs, until the Warrant is exercised or expires. Changes in the estimated fair value of the Warrant are recognized in our *Condensed Consolidated Statements of Operations* as a non-cash expense or benefit. As of October 31, 2024 and July 31, 2024, the Warrant liability was remeasured to $3,063,000 and $710,000, respectively, resulting in non-cash expense for the three months ended October 31, 2024 of $2,353,000 recorded in "*Other expenses (income) - Change in fair value of warrants and derivatives*" on the *Condensed Consolidated Statements of Operations*.

We accounted for the cancellation of our Series B-1 Convertible Preferred Stock as an extinguishment based on a qualitative and quantitative assessment of the terms of the preferred shares exchanged. We recognized a $51,179,000 gain on extinguishment, representing the difference between the carrying value of the Series B-1 Convertible Preferred Stock and the issuance date fair value of the Series B-2 Convertible Preferred Stock. As the Series B-1 Convertible Preferred Stock was classified as temporary equity, the gain on extinguishment was included as an offset in determining net loss attributable to common stockholders and credited to retained earnings as a return from the holders.

We identified several embedded derivatives that require bifurcation from the Series B-2 Convertible Preferred Stock under ASC 815, including the holders' right to: (i) require us to repurchase Series B-2 Convertible Preferred Stock upon the consummation of an asset sale meeting certain criteria, or in connection with a change in control; (ii) convert Series B-2 Convertible Preferred Shares into shares of our common stock; (iii) increase the dividend rate in certain circumstances; and (iv) elect to receive cash dividends in certain circumstances. When evaluating such embedded derivatives, we determined that the Series B-2 Convertible Preferred Stock was more akin to a debt-like host than an equity-like host. We also determined that such features qualify for accounting as one combined embedded derivative liability. We established an initial embedded derivative liability of $38,832,000, which was recorded as a reduction to the initial fair value of the Series B-2 Convertible Preferred Stock and presented with *"Other liabilities"* on the *Condensed Consolidated Balance Sheets*. The combined embedded derivative liability is remeasured to its estimated fair value each reporting period, using Level 3 fair value inputs. Changes in the estimated fair value of the combined embedded derivative liability are recognized in our *Condensed Consolidated Statements of Operations* as a non-cash expense or benefit. As of October 31, 2024, the embedded derivative liability was remeasured to $39,114,000, resulting in a non-cash expense for the three months ended October 31, 2024 of $282,000 recorded in "*Other expenses (income) - Change in fair value of warrants and derivatives*" on the *Condensed Consolidated Statements of Operations*.

In accordance with ASC 480, *Distinguishing Liabilities from Equity*, specifically ASC 480-10-S99-3A(2), SEC *Staff Announcement: Classification and Measurement of Redeemable Securities*, we classified the Series B-2 Convertible Preferred Stock outside of permanent equity, as temporary equity, since the redemption of such shares is at the option of the holder on a fixed date or upon the occurrence of certain events that are not solely within our control. Upon the Series B-2 Exchange, the initial estimated fair value of the Series B-2 Convertible Preferred Stock was $132,310,000. We reduced the initial estimated fair value of the Series B-2 Convertible Preferred Stock to establish the initial combined embedded derivative liability, as discussed above. We also adjusted the carrying value of the Series B-2 Convertible Preferred Stock at October 31, 2024 based on its redemption value of $187,814,000, which includes $655,000 of accumulated and unpaid dividends. During the three months ended October 31, 2024, the adjustments charged against retained earnings and additional paid in capital to increase the carrying values of Convertible Preferred Stock, while outstanding, to their respective redemption values totaled $58,634,000.

The following table presents the allocation of the initial estimated fair value of the Series B-2 Convertible Preferred Stock to its host instrument and combined embedded derivatives on October 17, 2024:

Initial estimated fair value of Series B-2 Convertible Preferred Stock	$	132,310,000
Initial estimated fair value and carrying value of combined embedded derivatives		38,832,000
Initial carrying value of Series B-2 Convertible Preferred Stock	$	93,478,000

The following table presents a reconciliation of the adjustments to increase the carrying values of the Convertible Preferred Stock to their redemption values while outstanding:

		Three months ended October 31, 2024
Redemption value of Series B-2 Convertible Preferred Stock at October 31, 2024	$	187,814,000
Less: Carrying value of combined embedded derivatives at October 31, 2024		39,114,000
Carrying value of Series B-2 Convertible Preferred Stock at October 31, 2024		148,700,000
Less: Initial carrying value of Series B-2 Convertible Preferred Stock at October 17, 2024		93,478,000
Adjustment to increase carrying value of Series B-2 Convertible Preferred Stock to its redemption value at October 31, 2024		55,222,000
Adjustment to increase carrying value of Series B-1 Convertible Preferred Stock to its redemption value (while outstanding)		3,412,000
Total adjustments to redemption values charged to Stockholder's Equity	$	58,634,000

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Stockholders' Equity

3 Months Ended
Oct. 31, 2024

Stockholders' Equity Note [Abstract]

Stockholders' Equity

Stockholders' Equity

Shelf Registration

On July 13, 2022, we filed a $200,000,000 shelf registration statement with the SEC for the sale of various types of securities, including debt securities. This shelf registration statement was declared effective by the SEC as of July 25, 2022 and expires on July 25, 2025. To date, we have not issued any securities pursuant to our $200,000,000 shelf registration statement. Because of delinquencies in our Exchange Act reporting, we cannot issue securities under the shelf registration statement without first filing a post-effective amendment to such shelf registration statement with the SEC.

Common Stock Repurchase Program

On September 29, 2020, our Board of Directors authorized a $100,000,000 stock repurchase program, which replaced our prior program. The $100,000,000 stock repurchase program has no time restrictions and repurchases may be made from time to time in open-market or privately negotiated transactions, or by other means in accordance with federal securities laws. There were no repurchases during the three months ended October 31, 2024 and 2023.

Additional Paid in Capital

During the three months ended October 31, 2024, $52,255,000 of the adjustments to the carrying values of outstanding Convertible Preferred Stock to their respective redemption values, while outstanding, was charged to additional paid in capital so as not to exceed the available amount of retained earnings as of October 31, 2024.

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Legal Proceedings and Other Matters

3 Months Ended
Oct. 31, 2024

Commitments and Contingencies Disclosure [Abstract]

Legal Proceedings and Other Matters

Legal Proceedings and Other Matters

Former CEO Related Matters

On March 12, 2024, the Company terminated Ken Peterman, its President and CEO at the time, for Cause pursuant to the terms of his employment agreement dated September 12, 2022 (the "Employment Agreement"). On November 21, 2024 (as amended on December 31, 2024), Mr. Peterman filed a claim with the American Arbitration Association, alleging that Comtech materially breached the Employment Agreement in the termination for Cause and that the termination was a retaliation for whistleblowing by Mr. Peterman in connection with certain of the Company's prior financial and accounting practices. The Company independently investigated, with the assistance of an outside advisor, Mr. Peterman's allegations that he was a whistleblower and determined that such allegations were not substantiated. Mr. Peterman claims he is owed direct contractual damages in an amount in excess of $6,000,000 and consequential damages for injury to his professional reputation in excess of $35,000,000. The Company believes Mr. Peterman's claims are entirely without merit and will defend itself vigorously in the matter. On December 11, 2024, Mr. Peterman was indicted by the United States Attorney for the Eastern District of New York and arrested on charges of insider trading and securities fraud. He was also charged with similar allegations by the SEC in a civil lawsuit

filed in the Eastern District of New York the same day. The Company is not named as a defendant in either proceeding.

CGC Divestiture Export Matters

As discussed further in *Note (2) – Divestitures,* during our fourth quarter of fiscal 2024, we ceased operations of our steerable antenna product line in Basingstoke, United Kingdom, which incurred cumulative operating losses since our acquisition of this business in fiscal 2020. In November 2024, as part of the wind down of such operations, we completed a disclosure to His Majesty's Revenue and Customs agency in the United Kingdom ("HMRC") related to potential violations of export compliance laws in the United Kingdom. Such disclosure was precipitated by the United Kingdom customs agency's halting, in March 2024, an antenna shipment destined for end use by a customer in Azerbaijan and for which we did not have an appropriate export license at the time. Due to our commitment to comply with global export regulations, we immediately and voluntarily initiated a historical review of exports from our Basingstoke location since our acquisition of such business in fiscal 2020. Based on such review, we voluntarily disclosed to the HMRC a misclassification of specially designed, configured or modified antenna systems for military end users and build-to-print aircraft parts. Based on HMRC guidelines and with the assistance of outside local counsel, we estimated that monetary fines and penalties related to potential violations as outlined in our disclosure could range from zero to approximately $9,000,000, with no single amount within that range being a best estimate. Through the issuance date, based on such review and disclosure to HMRC, we determined that a financial loss related to this matter is more than remote, but less than probable given the multiple factors that could influence the ultimate outcome, including but not limited to: the voluntary nature of our disclosure; our Basingstoke operation's historical compliance record; the number of exports involved; and the nature of the potential violation(s). Based on such determination, we have not accrued for any contingent loss related to these matters as of October 31, 2024.

Other Matters

In the ordinary course of business, we include indemnification provisions in certain of our customer contracts to indemnify, hold harmless and reimburse such customers for certain losses, including but not limited to losses related to third-party claims of intellectual property infringement arising from the customer's use of our products or services. We may also, from time to time, receive indemnification requests from customers related to third-party claims that 911 calls were improperly routed during an emergency. We evaluate such claims as and when they arise. We do not always agree with customers that they are entitled to indemnification and in such cases reject their claims. Despite maintaining that we have properly carried out our duties, we may seek coverage under our various insurance policies; however, we cannot be sure that we will be able to maintain or obtain insurance coverage at acceptable costs or in sufficient amounts or that our insurer will not disclaim coverage as to such claims. Accordingly, pending or future claims asserted against us by a party that we are obligated to indemnify could result in legal costs and damages that could have a material adverse effect on our consolidated results of operations and financial condition.

There are also certain other pending and threatened legal actions which arise in the normal course of business. Although the ultimate outcome of these matters is difficult to accurately predict, we believe that the outcome of these other matters will not have a material adverse effect on our consolidated financial condition or results of operations.

Employment, Change of Control and Indemnification Agreements

We have entered into employment and/or change of control agreements, as well as indemnification agreements with certain of our executive officers and certain key employees. All of these agreements may require payments by us, in certain circumstances, including, but not limited to, a change in control of the Company or termination of the employee.

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Cost Reduction	3 Months Ended Oct. 31, 2024
Restructuring and Related Activities [Abstract]	
Cost Reduction	*Cost Reduction and Restructuring Related Activities*

As of July 31, 2024, our severance liability was $1,029,000. During the three months ended October 31, 2024, in connection with our transformation strategy, we actioned a reduction in force principally within our Satellite and Space Communications and Unallocated segments. Such reduction approximated 6% of our workforce as of July 31, 2024, or approximately $8,000,000 in annualized labor costs. During the three months ended October 31, 2024, we recorded $1,227,000 of severance costs within *Selling, general and administrative expenses* in our *Condensed Consolidated Statements of Operations*. After net payments of $1,620,000 during the three months ended October 31, 2024, our severance liability was $636,000 as of October 31, 2024.

Subsequent Event

Subsequent to quarter-end, we further reduced our workforce as of July 31, 2024 by another 7%, or approximately $18,000,000 in annualized labor costs. Such reductions were made within our Satellite and Space Communications and Unallocated segments. Severance associated with such actions of approximately $1,100,000 will be expensed in the second quarter of fiscal 2025. As of the issuance date, we had approximately 1,500 employees, compared to 1,676 employees as of July 31, 2024.

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Pay vs Performance Disclosure - USD ($)	3 Months Ended Oct. 31, 2024	 Oct. 31, 2023
Pay vs Performance Disclosure		
Net loss	$ (148,407,000)	$ (1,437,000)

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Insider Trading Arrangements	3 Months Ended Oct. 31, 2024
Trading Arrangements, by Individual	
Rule 10b5-1 Arrangement Adopted	false
Non-Rule 10b5-1 Arrangement Adopted	false
Rule 10b5-1 Arrangement Terminated	false
Non-Rule 10b5-1 Arrangement Terminated	false

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General (Policy)	3 Months Ended Oct. 31, 2024
Organization, Consolidation and Presentation of Financial Statements [Abstract]	
Principles of Consolidation	

The accompanying *Condensed Consolidated Financial Statements* of Comtech Telecommunications Corp. and its subsidiaries ("Comtech," "we," "us," or "our") as of and for the three months ended October 31, 2024 and 2023 are unaudited. In the opinion of management, the information furnished reflects all material adjustments (which include normal recurring adjustments) necessary for a fair presentation of the results for the unaudited interim periods. Our results of operations for such periods are not necessarily indicative of the results of operations to be expected for the full fiscal year.

The preparation of our *Condensed Consolidated Financial Statements* in conformity with accounting principles generally accepted in the United States of America requires us to make estimates and assumptions that affect the reported amount of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the *Condensed Consolidated Financial Statements*, and the reported amounts of net sales and expenses during the reported period. Actual results may differ from those estimates.

Our *Condensed Consolidated Financial Statements* should be read in conjunction with our audited consolidated financial statements, filed with the Securities and Exchange Commission ("SEC"), for the fiscal year ended July 31, 2024 and the notes thereto contained in our Annual Report on Form 10-K, and all of our other filings with the SEC.

Liquidity and Going Concern

Pursuant to the requirements of ASC Topic 205-40, "*Disclosure of Uncertainties About an Entity's Ability to Continue as a Going Concern*," we are required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about our ability to continue as a going concern. This evaluation does not take into consideration the potential mitigating effect of our plans that have not been fully implemented or are not within our control as of the date the unaudited *Condensed Consolidated Financial Statements* are issued. When substantial doubt exists, we are required to evaluate whether the mitigating effect of our plans sufficiently alleviates substantial doubt about our ability to continue as a going concern. The mitigating effect of our plans, however, is only considered if both (i) it is probable that the plans will be effectively implemented within one year after the date that the unaudited *Condensed Consolidated Financial Statements* are issued, and (ii) it is probable that the plans, when implemented, will mitigate the relevant conditions or events that raise substantial doubt about our ability to continue as a going concern within one year after the date that the unaudited *Condensed Consolidated Financial Statements* are issued.

As of the date these financial statements were issued (the "issuance date"), we evaluated whether the following conditions or events, considered in the aggregate, raise substantial doubt about our ability to continue as a going concern over the next twelve months beyond the issuance date.

Over the past three fiscal years, we incurred operating losses of $79,890,000, $14,660,000 and $33,752,000 in fiscal 2024, 2023 and 2022, respectively. More recently, we recognized an operating loss of $129,170,000 in the three months ended October 31, 2024. In addition, over the past three fiscal years, net cash used in operating activities was $54,495,000 and $4,433,000 in fiscal 2024 and 2023, respectively, and net cash provided by operating activities was $1,997,000 in fiscal 2022. More recently, net cash used in operating activities was $21,806,000 in the three months ended October 31, 2024. Our ability to meet future anticipated liquidity needs over the next year beyond the issuance date will largely depend on our ability to generate positive cash inflows from operations, maximize our borrowing capacity under our Credit Facility, as discussed further below, and/or secure other sources of outside capital. While we believe we will be able to generate sufficient positive cash inflows, maximize our borrowing capacity and secure outside capital, there can be no assurance our plans will be successfully implemented and, as such, we may be unable to continue as a going concern over the next year beyond the issuance date.

As discussed further in *Note (10) – Credit Facility,* on June 17, 2024, we entered into a $222,000,000 credit facility with a new syndicate of lenders, which replaced our prior credit facility. As further discussed below, we subsequently amended the credit facility on October 17, 2024 (the "Credit Facility"). The Credit Facility consists of a committed $162,000,000 term loan ("Term Loan") and $60,000,000 revolving loan ("Revolver Loan"). At October 31, 2024 and January 10, 2025 (the date closest to the issuance date), total outstanding borrowings under the Credit Facility were $199,495,000. At both October 31, 2024 and January 10, 2025, $32,500,000 was drawn on the Revolver Loan. As of the issuance date, our available sources of liquidity approximate $28,500,000, consisting solely of qualified cash and cash equivalents. That is, our available sources of liquidity do not include the remaining portion of the committed Revolver Loan due to the revolving lender's and Agent's consent right, discussed below, to any borrowings that exceed $32,500,000.

The Credit Facility, among other things, requires compliance with new restrictive and financial covenants, including: a maximum Net Leverage Ratio of 3.25x commencing with the fiscal quarter ending January 31, 2025; a minimum Fixed Charge Coverage Ratio of 1.20x commencing with the four fiscal quarter period ending January 31, 2025; a minimum Average Liquidity requirement at each quarter end of $20,000,000; and a minimum EBITDA of $35,000,000 for the four fiscal quarter period ending October 31, 2025. Such ratios and minimum EBITDA adjust under the Credit Facility in future periods. Over the next twelve months beyond the issuance date, commencing with our fiscal quarter ending January 31, 2025, we believe that we will not be able to comply with one or more of these covenants.

The Credit Facility was amended on October 17, 2024 to waive certain defaults or events of default, including in connection with our Net Leverage Ratio and Fixed Charge Coverage Ratio covenants as of July 31, 2024. The amendment also, among other things: (i) increased the interest rate margins applicable to the loans; (ii) modified certain financial and collateral reporting requirements; (iii) provided a consent right to the revolving lender and Agent with respect to $27,500,000 of Revolver Loan borrowings above $32,500,000; (iv) permitted the incurrence of $25,000,000 of senior unsecured subordinated debt (as described below); (v) amended the maturity date to the earlier of (x) July 31, 2028 or (y) 90 days prior to the earliest date that the debt under the Subordinated Credit Agreement (as defined below) becomes due and payable; and (vi) suspended certain financial covenant testing through the end of our fiscal quarter ending January 31, 2025.

In addition, we entered into a Subordinated Credit Agreement with the existing holders of our Convertible Preferred Stock (the "Subordinated Credit Agreement") on October 17, 2024, which provides a subordinated unsecured term loan facility in the aggregate principal amount of $25,000,000 (the "Subordinated Credit Facility"). The proceeds of the Subordinated Credit Facility: (i) cured our default on certain financial covenants under the Credit Facility, as discussed above; (ii) provided additional liquidity to us; and (iii) funded our general working capital needs.

Our ability to meet our current obligations as they become due may be impacted by our ability to remain compliant with the financial covenants required by the Credit Facility, or to obtain future waivers or amendments from the lenders in the event compliance is not maintained. While we believe we will be able to secure such waivers or amendments, as needed, there can be no assurance such waivers or amendments will be secured or on terms that are acceptable to us. If we are unable to secure waivers or amendments, the lenders may declare an event of default, which would cause an immediate acceleration and repayment of all outstanding principal, interest and fees due under our Credit Facility. Absent our ability to repay the forgoing amounts upon the declaration of an event of default, the lenders may exercise their rights and remedies under the Credit Facility, which may include, among others, a seizure of substantially all of our assets and/or the liquidation of our operations. If an event of default occurs that allows the lenders to exercise these rights and remedies over the next year beyond the issuance date, we will be unable to continue as a going concern.

As of the issuance date, our plans to address our ability to continue as a going concern include, among other things:

- executing a strategy to transform Comtech (ongoing and future actions supporting our transformation strategy include: an exploration of strategic alternatives for our various businesses and product lines; the pursuit of further portfolio-shaping opportunities to enhance profitability, efficiency and focus; and the implementation of additional operational initiatives to both achieve profitable results from operations as well as to align our go-forward cost structure with our future state business), as discussed further in *Note (21) – Cost Reduction and Restructuring Related Activities;*
- pursuing initiatives to reduce investments in working capital, namely accounts receivable and inventory;
- improving process disciplines to attain and maintain profitable operations by entering into more favorable sales or service contracts;
- reevaluating our business plans to identify opportunities (e.g., within each of our segments) to focus future investment on our most strategic, high-margin revenue opportunities;

- reevaluating our business plans to identify opportunities to further reduce capital expenditures;
- seeking opportunities to improve liquidity through any combination of debt and/or equity financing (including possibly restructuring our Credit Facility, Convertible Preferred Stock and/or Subordinated Credit Facility); and
- seeking other strategic transactions and/or measures including, but not limited to, the potential sale or divestiture of assets in addition to the wind down of our steerable antenna product line in Basingstoke, U.K.

While we believe the implementation of some or all of the elements of our plans over the next year beyond the issuance date will be successful, these plans are not all solely within management's control and, as such, we can provide no assurance our plans are probable of being effectively implemented as of the issuance date. Therefore, the adverse conditions and events described above are uncertainties that raise substantial doubt about our ability to continue as a going concern. The accompanying *Condensed Consolidated Financial Statements* have been prepared on the basis that we will continue to operate as a going concern, which contemplates we will be able to realize assets and settle liabilities and commitments in the normal course of business for the foreseeable future. Accordingly, the accompanying *Condensed Consolidated Financial Statements* do not include any adjustments that may result from the outcome of these uncertainties.

Adoption of Accounting Standards and Updates

Adoption of Accounting Standards and Updates

We are required to prepare our *Condensed Consolidated Financial Statements* in accordance with the FASB ASC, which is the source for all authoritative U.S. generally accepted accounting principles, which are commonly referred to as "GAAP." The FASB ASC is subject to updates by the FASB, which are known as Accounting Standards Updates ("ASUs"). During the three months ended October 31, 2024, the following FASB ASUs have been issued and incorporated into the FASB ASC and have not yet been adopted by us as of October 31, 2024:

- FASB ASU No. 2023-07, which requires the disclosure of significant segment expenses, by reportable segment, regularly provided to the chief operating decision maker ("CODM") and included within each reported measure of segment profit or loss. The disclosure of other segment items by reportable segment are also required and would constitute the difference between segment revenues less these significant segment expenses and reported segment profit or loss. On an annual basis, the update requires an entity to disclose the CODM's title and position, as well as describe how the CODM uses the reported measures. Additionally, all existing annual disclosures about segment profit or loss must be provided on an interim basis in addition to the disclosure of significant segment expenses and other segment items. This ASU is effective for fiscal years beginning after December 15, 2023 (our fiscal year beginning on August 1, 2024) and for interim periods within fiscal years beginning after December 15, 2024 (our interim period beginning on August 1, 2025), with early adoption permitted. The adoption of this guidance will impact our disclosures only and we do not expect it to have a material impact on our *Condensed Consolidated Financial Statements*.

- FASB ASU No. 2023-09 enhances and establishes new income tax disclosure requirements in addition to modifying and eliminating certain existing requirements. Most notably under the new requirements is greater disaggregation of information in the effective tax rate reconciliation, including the inclusion of both percentages and amounts, specific categories, and additional information for reconciling items meeting a quantitative threshold defined by the guidance. Additionally, disclosures of income taxes paid and income tax expense must be disaggregated by federal, state and foreign taxes, with income taxes paid further disaggregated for individual jurisdictions that represent 5 percent or more of total income taxes paid. This ASU is effective for fiscal years beginning after December 15, 2024 (our fiscal year beginning on August 1, 2025), with early adoption permitted. We are evaluating the impact of this ASU on our *Condensed Consolidated Financial Statements* and disclosures.

- FASB ASU No. 2024-03, which requires more detailed disclosures of certain categories of expenses (including purchases of inventory, employee compensation, depreciation, and amortization) that are components of existing expense captions presented on the face of the income statement. All entities are required to apply the guidance prospectively with an option for retrospective application. This ASU is effective for fiscal years beginning after December 15, 2026 (our fiscal year beginning on August 1, 2027), and interim periods within fiscal years beginning after December 15, 2027 (our interim period beginning on August 1, 2028), with early adoption permitted. We are evaluating the impact of this ASU on our *Condensed Consolidated Financial Statements* and disclosures.

Revenue Recognition

Revenue Recognition

In accordance with FASB ASC 606, "*Revenue from Contracts with Customers*" ("ASC 606"), we record revenue in an amount that reflects the consideration to which we expect to be entitled in exchange for goods or services promised to customers. Under ASC 606, we follow a five-step model to: (1) identify the contract with our customer; (2) identify our performance obligations in our contract; (3) determine the transaction price for our contract; (4) allocate the transaction price to our performance obligations; and (5) recognize revenue using one of the following two methods:

- *Over time* - We recognize revenue using the over time method when there is a continuous transfer of control to the customer over the contractual period of performance. This generally occurs when we enter into a long-term contract relating to the design, development or manufacture of complex equipment or technology platforms to a buyer's specification (or to provide services related to the performance of such contracts) for which we have determined there is no alternative use, as defined in ASC 606. Continuous transfer of control is typically supported by contract clauses which allow our customers to unilaterally terminate a contract for convenience, pay for costs incurred plus a reasonable profit and take control of work-in-process. Revenue recognized over time is generally based on the extent of progress toward completion of the related performance obligations. The selection of the method to measure progress requires judgment and is based on the nature of the products or services provided. In certain instances, typically for firm fixed-price contracts, we use the cost-to-cost measure because it best depicts the transfer of control to the customer which occurs as we incur costs on our contracts. Under the cost-to-cost measure, the extent of progress toward completion is measured based on the ratio of costs incurred to date to the total estimated costs at completion, including warranty costs. Revenues, including estimated fees or profits, are recorded proportionally as costs are incurred. Costs to fulfill generally include direct labor, materials, subcontractor costs, other direct costs and an allocation of indirect costs. When these contracts are modified, the additional goods or services are generally not distinct from those already provided. As a result, these modifications form part of an existing contract and we must update the transaction price and our measure of progress for the single performance obligation and recognize a cumulative catch-up to revenue and gross profits.

  For over time contracts using a cost-to-cost measure of progress, we have an estimate at completion ("EAC") process in which management reviews the progress and execution of our performance obligations. This EAC process requires management judgment relative to assessing risks, estimating contract revenue and costs, and making assumptions for schedule and technical issues. Since certain contracts extend over a long period of time, the impact of revisions in revenue and/or cost estimates during the progress of work may impact current period earnings through a cumulative adjustment. Additionally, if the EAC process indicates a loss, a provision is made for the total anticipated loss in the period that it becomes evident. Contract revenue and cost estimates for significant contracts are generally reviewed and reassessed at least quarterly.

  The cost-to-cost method is principally used to account for contracts in our Satellite and Space Communications segment and, to a lesser extent, certain location-based and messaging infrastructure contracts in our public safety and location technologies product line within our Terrestrial and Wireless Networks segment. For service-based contracts in our Terrestrial and Wireless Networks segment, we also recognize revenue over time. These services are typically recognized as a series of services performed over the contract term using the straight-line method, or based on our customers' actual usage of the networks and platforms which we provide.

- *Point in time* - When a performance obligation is not satisfied over time, we must record revenue using the point in time accounting method which generally results in revenue being recognized upon shipment or delivery of a promised good or service to a customer. This generally occurs when we enter into short-term contracts or purchase orders where items are provided to customers with relatively quick turn-around times. Modifications to such contracts and/or purchase orders, which typically provide for additional quantities or services, are accounted for as a new contract because the pricing for these additional quantities or services are based on standalone selling prices.
  Point in time accounting is principally applied to contracts in our satellite ground infrastructure product line (which includes satellite modems and traveling wave tube amplifiers). The contracts related to these product lines do not meet the requirements for over time revenue recognition because our customers cannot utilize the equipment for its intended purpose during any phase of our manufacturing process; customers do not simultaneously receive and/or consume the benefits provided by our performance; customers do not control the asset (i.e., prior to delivery, customers cannot direct the use of the asset, sell or exchange the equipment, etc.); and, although many of our contracts have termination for convenience clauses and/or an enforceable right to payment for performance completed to date, our performance creates an asset with an alternative use through the point of delivery.

  In determining that our equipment has alternative use, we considered the underlying manufacturing process for our products. In the early phases of manufacturing, raw materials and work in process (including subassemblies) consist of common parts that are highly fungible among many different types of products and customer applications. Finished products are either configured to our standard configuration or based on our customers' specifications. Finished products, whether built to our standard specification or to a customers' specification, can be sold to a variety of customers and across many different end use applications with minimal rework, if needed, and without incurring a significant economic loss.

When identifying a contract with our customer, at inception, we consider approvals and commitments from both parties, if the rights of the parties are identified, if the payment terms are identified, if it has commercial substance, the transaction price to which we are entitled and if collectability is probable.

When identifying performance obligations, we consider whether there are multiple promises and how to account for them. In our contracts, multiple promises are separated if they are distinct, both individually and in the context of the contract. If multiple promises in a contract are highly interrelated or comprise a series of distinct services performed over time, they are combined into a single performance obligation. In some cases, we may also provide the customer with an additional service-type warranty, which we recognize as a separate performance obligation. Service-type warranties do not represent a significant portion of our consolidated net sales. When service-type warranties represent a separate performance obligation, the revenue is deferred and recognized ratably over the extended warranty period. Our contracts, from time-to-time, may also include options for additional goods and services. To date, these options have not represented material rights to the customer as the pricing for them reflects standalone selling prices. As a result, we do not consider options we offer to be performance obligations for which we must allocate a portion of the transaction price. In many cases, we provide assurance-type warranty coverage for some of our products for a period of at least one year from the date of delivery.

When identifying the transaction price, we typically utilize the contract's stated price as a starting point. The transaction price in certain arrangements may include estimated amounts of variable consideration, including award fees, incentive fees or other provisions that can either increase or decrease the transaction price. We estimate variable consideration as the amount to which we expect to be entitled, and we include estimated amounts in the transaction price to the extent it is probable that a significant reversal of cumulative revenue recognized will not occur when the estimation uncertainty is resolved. The estimation of this variable consideration and determination of whether to include estimated amounts in the transaction price are based largely on an assessment of our anticipated performance and all information (e.g., historical, current and forecasted) that is reasonably available to us.

When allocating the contract's transaction price, we consider each distinct performance obligation. For contracts with multiple performance obligations, we allocate the contract's transaction price to each performance obligation using our best estimate of the standalone selling price of each distinct good or service in the contract. We determine standalone selling price based on the price at which the performance obligation is sold separately. If the standalone selling price is not observable through past transactions, we estimate the standalone selling price taking into account available information such as market conditions, including geographic or regional specific factors, competitive positioning, internal costs, profit objectives and internally approved pricing guidelines related to the performance obligations.

Most of our contracts with customers are denominated in U.S. dollars and typically are either firm fixed-price or cost reimbursable type contracts (including fixed-fee, incentive-fee and time-and-material type contracts). In almost all of our contracts with customers, we are the principal in the arrangement and report revenue on a gross basis. Transaction prices for contracts with U.S. domestic and international customers are usually based on specific negotiations with each customer and in the case of the U.S. government, sometimes based on estimated or actual costs of providing the goods or services in accordance with applicable regulations.Sales to U.S. government customers include sales to the U.S. Department of Defense ("DoD"), intelligence and civilian agencies, as well as sales directly to or through prime contractors. Domestic sales include sales to commercial customers, as well as to U.S. state and local governments. For the three months ended October 31, 2024 and 2023, except for the U.S. government, there were no customers that represented 10.0% or more of consolidated net sales.

The timing of revenue recognition, billings and collections results in receivables, unbilled receivables and contract liabilities on our *Condensed Consolidated Balance Sheets*. Under typical payment terms for our contracts accounted for over time, amounts are billed as work progresses in accordance with agreed-upon contractual terms, either at periodic intervals (e.g., monthly) or upon achievement of contractual milestones. For certain contracts with provisions that are intended to protect customers in the event we do not satisfy our performance obligations, billings occur subsequent to revenue recognition, resulting in unbilled receivables. Under ASC 606, unbilled receivables constitute contract assets. Except for certain unbilled receivables (see *Note (7) - Accounts Receivable*) and work in process inventory (see *Note (8) - Inventories*), there were no other material impairment losses recognized on contract assets during the three months ended October 31, 2024 and 2023, respectively. On large long-term contracts, and for contracts with international customers that do not do business with us regularly, payment terms typically require advanced payments and deposits. Under ASC 606, payments received from customers in excess of revenue recognized to-date results in a contract liability. These contract liabilities are not considered to represent a significant financing component of the contract because we believe these cash advances and deposits are generally used to meet working capital demands which can be higher in the earlier stages of a contract. Also, advanced payments and deposits provide us with some measure of assurance that the customer will perform on its obligations under the contract. Under the typical payment terms for our contracts accounted for at a point in time, costs are accumulated in inventory until the time of billing, which generally coincides with revenue recognition. Of the current contract liability balance of $65,834,000 at July 31, 2024 and $66,351,000 at July 31, 2023, $28,764,000 and $20,737,000 was recognized as revenue during the three months ended October 31, 2024 and 2023, respectively.

We recognize the incremental costs to obtain or fulfill a contract as an expense when incurred if the amortization period of the asset is one year or less; otherwise, such costs are capitalized and amortized over the estimated life of the contract. During the three months ended October 31, 2024 and 2023, incremental costs to obtain or fulfill contracts with an amortization period greater than one year were $1,165,000 and $483,000, respectively.
Commissions payable to our internal sales and marketing employees or contractors that are incremental to the acquisition of long-term customer contracts are capitalized and amortized consistent with the pattern of revenue recognition through cost of sales on our *Condensed Consolidated Statements of Operations*. Commissions payable that are not incremental to the acquisition of long-term contracts are expensed as incurred in selling, general and administrative expenses on our *Condensed Consolidated Statements of Operations*. As for commissions payable to our third-party sales representatives related to large long-term contracts, we consider these types of commissions both direct and incremental costs to obtain and fulfill such contracts. Therefore, such commissions are included in total estimated costs at completion for such contracts and expensed over time through cost of sales on our *Condensed Consolidated Statements of Operations*.

Remaining performance obligations represent the transaction price of firm orders for which work has not been performed as of the end of a fiscal period. Remaining performance obligations, which we refer to as backlog, exclude unexercised contract options and potential orders under indefinite delivery / indefinite quantity ("IDIQ") contracts.

Fair Value Measurements and Financial Instruments

Fair Value Measurements and Financial Instruments

Using the fair value hierarchy described in FASB ASC 820 "*Fair Value Measurements and Disclosures,*" we valued our cash and cash equivalents using Level 1 inputs that were based on quoted market prices. We believe that the carrying amounts of our other current financial assets (such as accounts receivable) and other current liabilities (including accounts payable, accrued expenses and the current portion of long-term debt) approximate their fair values due to their short-term maturities. Additionally, the carrying amounts of our debt approximate their fair values due to variable interest rates and pricing grids related to such debt, as amended or first entered into on October 17, 2024.

Level 3 inputs are unobservable inputs developed using the best available information under the circumstances. Level 3 inputs are supported by little or no market activity, are significant to the fair value of the assets or liabilities and reflect our assumptions related to how market participants would use similar inputs to price the asset or liability.

As further discussed in *Note (10) - Credit Facility,* we used Level 3 inputs to value the warrants issued to lenders in connection with our Credit Facility. As of October 31, 2024, we determined the fair value of such warrants based on the Black-Scholes option pricing model using the following estimates: exercise price of $0.10, risk free rate of 4.2%, volatility of 60.0%, and expected life of 6.6 years. We also used Level 3 inputs to value the combined embedded derivative liability associated with our Credit Facility. As of October 31, 2024, we determined the fair value of the combined embedded derivative liability using a with-and-without scenario-based discounted cash flow method, which reflected our estimates regarding the probability and timing of events that could result in additional payments of interest and/or fees to such lenders as stated in our Credit Facility.

As further discussed in *Note (11) - Subordinated Credit Facility,* we used Level 3 inputs to value the make-whole amount and combined embedded derivative liability associated with our Subordinated Credit Facility. As of October 31, 2024, we determined the fair value of the combined embedded derivative liability using a with-and-without scenario-based discounted cash flow method, which reflected our estimates regarding the probability and timing of events that could result in additional payments of interest and/or fees to such lenders as stated in our Subordinated Credit Facility.
As further discussed in *Note (18) - Convertible Preferred Stock,* we used Level 3 inputs to value the warrants contingently issuable and combined embedded derivative liability associated with our Convertible Preferred Stock. As of October 31, 2024, we determined the fair value of Convertible Preferred Stock warrants using the Monte Carlo simulation model with the following assumptions: expected life of 6.2 years; risk free rate of 4.2%; expected volatility of 60.0%; and dividend yield of 0%. As of October 31, 2024, we determined the fair value of the combined embedded derivative liability using a with-and-without scenario-based discounted cash flow method, which reflected our estimates regarding the probability and timing of events that could result in additional and/or accelerated payments to our preferred shareholders, or the conversion of the Convertible Preferred Stock into common stock, pursuant to the terms of our Convertible Preferred Stock.

As of October 31, 2024 and July 31, 2024, other than the financial instruments discussed above, we had no other significant assets or liabilities included in our *Condensed Consolidated Balance Sheets* recorded at fair value, as such term is defined by FASB ASC 820.

Earnings Per Share

*Earnings Per Share*Our basic earnings per share ("EPS") is computed based on the weighted average number of common shares (including vested but unissued stock units, share units, performance shares and restricted stock units ("RSUs")) outstanding during each respective period. Our diluted EPS reflects the dilution from potential common stock issuable pursuant to the exercise of equity-classified stock-based awards, warrants issued to our lenders in connection with entering the Credit Facility, settlement of escrow arrangements related to our acquisition of UHP Networks Inc. ("UHP") and the assumed conversion of Convertible Preferred Stock, if dilutive, outstanding during each respective period. The warrants contingently issuable to our preferred shareholders upon a repurchase of the Series B-2 Convertible Preferred Stock are not reflected in diluted EPS. Pursuant to FASB ASC 260 "*Earnings Per Share*" ("ASC 260"), shares whose issuance is contingent upon the satisfaction of certain conditions are included in diluted EPS based on the number of shares, if any, that would be issuable if the end of the reporting period were the end of the contingency period. When calculating our diluted earnings per share, we consider the amount an employee must pay upon assumed exercise of stock-based awards and the amount of stock-based compensation cost attributed to future services and not yet recognized.

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Revenue Recognition (Tables)

3 Months Ended
Oct. 31, 2024

Revenue from Contract with Customer [Abstract]

Sale by geography and customer type

Sales by geography and customer type, as a percentage of consolidated net sales, are as follows:

	Three months ended October 31,	
	2024	2023
United States		
U.S. government	35.4 %	35.3 %
Domestic	48.4 %	40.2 %
Total United States	83.8 %	75.5 %
International	16.2 %	24.5 %
Total	100.0 %	100.0 %

Disaggregation of revenue

The following tables summarize our disaggregation of revenue consistent with information reviewed by our CODM for the three months ended October 31, 2024 and 2023. We believe these categories best depict how the nature, amount, timing and uncertainty of revenue and cash flows are affected by economic factors which impact our business:

	Three months ended October 31, 2024		
	Satellite and Space Communications	Terrestrial and Wireless Networks	Total
Geographical region and customer type			
U.S. government	$ 40,427,000	598,000	$ 41,025,000
Domestic	4,847,000	51,160,000	56,007,000
Total United States	45,274,000	51,758,000	97,032,000
International	13,659,000	5,109,000	18,768,000
Total	$ 58,933,000	56,867,000	$ 115,800,000
Contract type			
Firm fixed-price	$ 48,261,000	56,867,000	$ 105,128,000
Cost reimbursable	10,672,000	—	10,672,000
Total	$ 58,933,000	56,867,000	$ 115,800,000
Transfer of control			
Point in time	$ 30,174,000	722,000	$ 30,896,000
Over time	28,759,000	56,145,000	84,904,000
Total	$ 58,933,000	56,867,000	$ 115,800,000

	Three months ended October 31, 2023		
	Satellite and Space Communications	Terrestrial and Wireless Networks	Total
Geographical region and customer type			
U.S. government	$ 53,006,000	596,000	$ 53,602,000
Domestic	15,952,000	45,190,000	61,142,000
Total United States	68,958,000	45,786,000	114,744,000
International	33,430,000	3,737,000	37,167,000
Total	$ 102,388,000	49,523,000	$ 151,911,000
Contract type			
Firm fixed-price	$ 85,408,000	49,523,000	$ 134,931,000
Cost reimbursable	16,980,000	—	16,980,000
Total	$ 102,388,000	49,523,000	$ 151,911,000
Transfer of control			
Point in time	$ 45,741,000	647,000	$ 46,388,000
Over time	56,647,000	48,876,000	105,523,000
Total	$ 102,388,000	49,523,000	$ 151,911,000

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Earnings Per Share (Tables)

3 Months Ended
Oct. 31, 2024

Earnings Per Share [Abstract]

Schedule of numerators and denominators used in basic and diluted EPS calculations

The following table reconciles the numerators and denominators used in the basic and diluted EPS calculations:

	Three months ended October 31,	
	2024	2023
Numerator:		
Net loss	$ (148,407,000)	(1,437,000)
Gain on extinguishment of convertible preferred stock	51,179,000	—
Dividend on convertible preferred stock	(58,634,000)	(1,823,000)
Net loss attributable to common stockholders	$ (155,862,000)	(3,260,000)
Denominator:		
Denominator for basic and diluted calculation	29,446,000	28,745,000

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Accounts Receivable (Tables)

3 Months Ended
Oct. 31, 2024

Receivables [Abstract]

Accounts receivable

Accounts receivable consist of the following at:

	October 31, 2024	July 31, 2024
Receivables from commercial and international customers	$ 56,824,000	53,108,000
Unbilled receivables from commercial and international customers	73,896,000	72,540,000
Receivables from the U.S. government and its agencies	31,747,000	20,682,000
Unbilled receivables from the U.S. government and its agencies	37,772,000	51,197,000
Total accounts receivable	200,239,000	197,527,000
Less allowance for doubtful accounts	19,375,000	1,932,000
Accounts receivable, net	$ 180,864,000	195,595,000

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Inventories (Tables)

3 Months Ended
Oct. 31, 2024

Inventory Disclosure [Abstract]

Inventories

Inventories consist of the following at:

	October 31, 2024	July 31, 2024
Raw materials and components	$74,920,000	72,820,000
Work-in-process and finished goods	37,330,000	38,587,000
Total inventories	112,250,000	111,407,000
Less reserve for excess and obsolete inventories	30,446,000	18,271,000
Inventories, net	$81,804,000	93,136,000

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Accrued Expenses and Other Current Liabilities (Tables)

3 Months Ended
Oct. 31, 2024

Payables and Accruals [Abstract]

Accrued expenses and other current liabilities

Accrued expenses and other current liabilities consist of the following at:

	October 31, 2024	July 31, 2024
Accrued wages and benefits	$ 18,612,000	22,131,000
Accrued contract costs	11,498,000	17,267,000
Accrued warranty obligations	7,849,000	7,049,000
Accrued commissions and royalties	5,243,000	5,396,000
Accrued legal costs	3,491,000	3,092,000
Other	9,691,000	7,310,000
Accrued expenses and other current liabilities	$ 56,384,000	62,245,000

Product warranty rollforward

Changes in our accrued warranty obligations during the three months ended October 31, 2024 and 2023 were as follows:

	Three months ended October 31,	
	2024	2023
Balance at beginning of period	$ 7,049,000	8,285,000
Provision for warranty obligations	1,168,000	1,694,000
Charges incurred	(368,000)	(311,000)
PST Divestiture	—	(418,000)
Balance at end of period	$ 7,849,000	9,250,000

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Credit Facility (Tables)

3 Months Ended
Oct. 31, 2024

Line of Credit Facility [Abstract]

Schedule of Line of Credit Facilities

The amount outstanding under our Credit Facility was as follows:

	October 31, 2024	July 31, 2024
Term Loan	$ 166,995,000	$ 161,663,000
Less unamortized deferred financing costs related to Term Loan	6,181,000	6,425,000
Less unamortized discount related to Term Loan	15,926,000	13,202,000
Term Loan, net	144,888,000	142,036,000
Revolving Loan	32,500,000	32,500,000
Embedded derivative related to Credit Facility	4,992,000	3,041,000
Amount outstanding under Credit Facility, net	$ 182,380,000	177,577,000
Less current portion of credit facility, net	182,380,000	4,050,000
Non-current portion of credit facility, net	$ —	$ 173,527,000

The following table presents a reconciliation of the amount understanding under the Subordinated Credit Facility to its net carrying value:

	October 31, 2024
Subordinated Credit Facility	$ 25,000,000
Less: Unamortized deferred financing costs	1,740,000
Less: Unamortized discount	3,284,000
Accretion of Make-Whole Amount	193,000
Subordinated Credit Facility, net - subtotal	20,169,000
Plus: Embedded derivative related to redemption features	3,566,000
Amount outstanding under the Subordinated Credit Facility	23,735,000
Less: Current portion of Subordinated Credit Facility, net	(23,735,000)
Non-current portion of Subordinated Credit Facility, net	$ —

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Subordinated Credit Facility (Tables)

3 Months Ended
Oct. 31, 2024

Investments, Debt and Equity Securities [Abstract]

Schedule of Line of Credit Facilities

The amount outstanding under our Credit Facility was as follows:

	October 31, 2024	July 31, 2024
Term Loan	$ 166,995,000	$ 161,663,000
Less unamortized deferred financing costs related to Term Loan	6,181,000	6,425,000
Less unamortized discount related to Term Loan	15,926,000	13,202,000
Term Loan, net	144,888,000	142,036,000
Revolving Loan	32,500,000	32,500,000
Embedded derivative related to Credit Facility	4,992,000	3,041,000
Amount outstanding under Credit Facility, net	$ 182,380,000	177,577,000
Less current portion of credit facility, net	182,380,000	4,050,000
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Less: Unamortized discount	3,284,000
Accretion of Make-Whole Amount	193,000
Subordinated Credit Facility, net - subtotal	20,169,000
Plus: Embedded derivative related to redemption features	3,566,000
Amount outstanding under the Subordinated Credit Facility	23,735,000
Less: Current portion of Subordinated Credit Facility, net	(23,735,000)
Non-current portion of Subordinated Credit Facility, net	$ —

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Leases (Tables)

3 Months Ended
Oct. 31, 2024

Leases [Abstract]

Components of lease expense and additional information

The components of lease expense are as follows:

	Three months ended October 31,	
	2024	2023
Operating lease expense	1,914,000	2,258,000
Short-term lease expense	32,000	108,000
Variable lease expense	1,177,000	1,029,000
Sublease income	(17,000)	(17,000)
Total lease expense	$ 3,106,000	3,378,000

Additional information related to leases is as follows:

	Three months ended October 31,	
	2024	2023
Cash paid for amounts included in the measurement of lease liabilities:		
Operating leases - Operating cash outflows	$ 2,130,000	$ 2,319,000
ROU assets obtained in the exchange for lease liabilities (non-cash):		
Operating leases	$ —	$ 20,000

Future cash flows relating to operating lease liabilities

The following table is a reconciliation of future cash flows relating to operating lease liabilities presented on our *Condensed Consolidated Balance Sheet* as of October 31, 2024:

Remainder of fiscal 2025	$ 6,149,000
Fiscal 2026	6,868,000
Fiscal 2027	4,766,000
Fiscal 2028	4,028,000
Fiscal 2029	3,376,000
Thereafter	16,435,000
Total future undiscounted cash flows	41,622,000
Less: Present value discount	5,251,000
Lease liabilities	$ 36,371,000
Weighted-average remaining lease terms (in years)	7.76
Weighted-average discount rate	3.45%

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Stock-Based Compensation (Tables)

3 Months Ended
Oct. 31, 2024

Share-Based Payment Arrangement [Abstract]

Summary of stock-based awards outstanding by award type

As of October 31, 2024, the following stock-based awards, by award type, were outstanding:

	October 31, 2024
Stock options	141,190
Performance shares	876,199
RSUs, restricted stock, share units and other stock-based awards	1,745,764
Total	2,763,153

Stock-based compensation for awards detailing where recorded in Consolidated Statement of Operations

Stock-based compensation for awards issued is reflected in the following line items in our *Condensed Consolidated Statements of Operations*:

	Three months ended October 31,	
	2024	2023
Cost of sales	$ 104,000	282,000
Selling, general and administrative expenses	(14,000)	2,176,000
Research and development expenses	65,000	187,000
Stock-based compensation expense before income tax benefit	155,000	2,645,000
Estimated income tax benefit	(20,000)	(584,000)
Net stock-based compensation expense	$ 135,000	2,061,000

Summary of stock-based compensation expense by award type

Stock-based compensation expense, by award type, is summarized as follows:

	Three months ended October 31,	
	2024	2023
Stock options	$ 17,000	19,000
Performance shares	(397,000)	357,000
RSUs, restricted stock and share units	521,000	2,244,000
ESPP	14,000	25,000
Stock-based compensation expense before income tax benefit	155,000	2,645,000
Estimated income tax benefit	(20,000)	(584,000)
Net stock-based compensation expense	$ 135,000	2,061,000

Summary of the Plan's activity relating to stock options

The following table summarizes the Plan's activity:

	Awards (in Shares)	Weighted Average Exercise Price	Weighted Average Remaining Contractual Term (Years)	Aggregate Intrinsic Value
Outstanding at July 31, 2024	141,190	$ 20.61		
Outstanding at October 31, 2024	141,190	$ 20.61	4.26	$ —
Exercisable at October 31, 2024	129,840	$ 20.84	4.14	$ —
Vested and expected to vest at October 31, 2024	140,315	$ 20.62	4.25	$ —

Summary of the Plan's activity relating to performance shares, RSUs, restricted stock and share units

The following table summarizes the Plan's activity relating to performance shares, RSUs, restricted stock, share units and other stock-based awards:

	Awards (in Shares)	Weighted Average Grant Date Fair Value	Aggregate Intrinsic Value
Outstanding at July 31, 2024	1,800,288	$ 10.61	
Granted	1,154,859	5.04	
Settled	(204,292)	11.26	
Canceled/Forfeited	(128,892)	10.61	
Outstanding at October 31, 2024	2,621,963	$ 8.11	$ 9,754,000
Vested at October 31, 2024	628,254	$ 12.63	$ 2,337,000
Vested and expected to vest at October 31, 2024	2,509,221	$ 8.02	$ 9,334,000

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Segment Information (Tables)

3 Months Ended
Oct. 31, 2024

Segment Reporting [Abstract]

Segment Information

Operating segment information, along with a reconciliation of segment net income (loss) and consolidated net loss to Adjusted EBITDA is presented in the tables below:

	Three months ended October 31, 2024			
	Satellite and Space Communications	Terrestrial and Wireless Networks	Unallocated	Total
Net sales	$ 58,933,000	56,867,000	—	$ 115,800,000
Operating income (loss)	$ (118,807,000)	5,315,000	(15,678,000)	$ (129,170,000)
Net income (loss)	$ (119,391,000)	5,342,000	(34,358,000)	$ (148,407,000)
(Benefit from) provision for income taxes	(55,000)	(9,000)	2,198,000	2,134,000
Interest expense	11,000	—	9,521,000	9,532,000
Interest (income) and other	628,000	(18,000)	25,000	635,000
Write-off of deferred financing costs	—	—	1,412,000	1,412,000
Change in fair value of warrants and derivatives	—	—	5,524,000	5,524,000
Amortization of stock-based compensation	—	—	155,000	155,000
Amortization of intangibles	2,976,000	3,617,000	—	6,593,000
Depreciation	847,000	1,962,000	86,000	2,895,000
Impairment of long-lived assets, including goodwill	79,555,000	—	—	79,555,000
Amortization of cost to fulfill assets	261,000	—	—	261,000
Proxy solicitation costs	—	—	1,583,000	1,583,000
CEO transition costs	—	—	598,000	598,000
Restructuring costs	13,740,000	90,000	4,023,000	17,853,000
Strategic emerging technology costs	280,000	—	—	280,000
Adjusted EBITDA	$ (21,148,000)	$ 10,984,000	$ (9,233,000)	$ (19,397,000)
Purchases of property, plant and equipment	$ 50,000	2,108,000	257,000	$ 2,415,000
Total assets at October 31, 2024	$ 300,262,000	458,443,000	34,498,000	$ 793,203,000

	Three months ended October 31, 2023			
	Satellite and Space Communications	Terrestrial and Wireless Networks	Unallocated	Total
Net sales	$ 102,388,000	49,523,000	—	$ 151,911,000
Operating income (loss)	$ 10,105,000	4,040,000	(12,059,000)	$ 2,086,000
Net income (loss)	$ 9,303,000	4,145,000	(14,885,000)	$ (1,437,000)
Provision for (benefit from) income taxes	227,000	(300,000)	(1,271,000)	(1,344,000)
Interest expense	872,000	—	4,060,000	4,932,000
Interest (income) and other	(297,000)	195,000	37,000	(65,000)
Amortization of stock-based compensation	—	—	2,645,000	2,645,000
Amortization of intangibles	1,672,000	3,617,000	—	5,289,000
Depreciation	954,000	1,973,000	95,000	3,022,000
Amortization of cost to fulfill assets	240,000	—	—	240,000
Restructuring costs	790,000	7,000	2,919,000	3,716,000
Strategic emerging technology costs	1,370,000	—	—	1,370,000
Adjusted EBITDA	$ 15,131,000	9,637,000	(6,400,000)	$ 18,368,000
Purchases of property, plant and equipment	$ 903,000	1,736,000	577,000	$ 3,216,000
Total assets at October 31, 2023	$ 527,343,000	460,088,000	25,112,000	$ 1,012,543,000

~~XML 58 R41.htm IDEA: XBRL DOCUMENT~~

Goodwill (Tables)

3 Months Ended
Oct. 31, 2024

Goodwill [Abstract]

Schedule of goodwill by segment

The following table represents goodwill by reportable operating segment as of October 31, 2024 and July 31, 2024.

	Satellite and Space Communications	Terrestrial and Wireless Networks	Total
Balance as of July 31, 2024	$ 110,090,000	174,090,000	$ 284,180,000
Goodwill impairment	(79,555,000)	—	(79,555,000)
Balance as of October 31, 2024	$ 30,535,000	174,090,000	$ 204,625,000

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Intangible Assets (Tables)

3 Months Ended
Oct. 31, 2024

Finite-Lived Intangible Assets, Net [Abstract]

Intangible assets with finite lives

Intangible assets with finite lives are as follows:

	October 31, 2024			
	Weighted Average Amortization Period	Gross Carrying Amount	Accumulated Amortization	Net Carrying Amount
Customer relationships	20.2	$294,258,000	138,168,000	$156,090,000
Technologies	13.6	106,149,000	82,516,000	23,633,000
Trademarks and other	16.9	31,826,000	23,314,000	8,512,000
Total		$432,233,000	243,998,000	$188,235,000

	July 31, 2024			
	Weighted Average Amortization Period	Gross Carrying Amount	Accumulated Amortization	Net Carrying Amount
Customer relationships	20.2	$302,058,000	141,601,000	$160,457,000
Technologies	14.8	113,149,000	87,809,000	25,340,000
Trademarks and other	16.7	32,926,000	23,895,000	9,031,000
Total		$448,133,000	253,305,000	$194,828,000

Estimated amortization expense

The estimated amortization expense consists of the following for the fiscal years ending July 31:

2025	$21,722,000
2026	19,128,000
2027	17,774,000
2028	17,774,000
2029	16,353,000

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Convertible Preferred Stock (Tables)

	3 Months Ended
	Oct. 31, 2024
Temporary Equity Disclosure [Abstract]	
Temporary Equity	
Schedule of Conversions of Stock	

Temporary Equity

The following table presents the allocation of the initial estimated fair value of the Series B-2 Convertible Preferred Stock to its host instrument and combined embedded derivatives on October 17, 2024:

Initial estimated fair value of Series B-2 Convertible Preferred Stock	$ 132,310,000
Initial estimated fair value and carrying value of combined embedded derivatives	38,832,000
Initial carrying value of Series B-2 Convertible Preferred Stock	$ 93,478,000

Schedule of Conversions of Stock

The following table presents a reconciliation of the adjustments to increase the carrying values of the Convertible Preferred Stock to their redemption values while outstanding:

	Three months ended October 31, 2024
Redemption value of Series B-2 Convertible Preferred Stock at October 31, 2024	$ 187,814,000
Less: Carrying value of combined embedded derivatives at October 31, 2024	39,114,000
Carrying value of Series B-2 Convertible Preferred Stock at October 31, 2024	148,700,000
Less: Initial carrying value of Series B-2 Convertible Preferred Stock at October 17, 2024	93,478,000
Adjustment to increase carrying value of Series B-2 Convertible Preferred Stock to its redemption value at October 31, 2024	55,222,000
Adjustment to increase carrying value of Series B-1 Convertible Preferred Stock to its redemption value (while outstanding)	3,412,000
Total adjustments to redemption values charged to Stockholder's Equity	$ 58,634,000

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General (Details)	3 Months Ended		12 Months Ended						
	Oct. 31, 2024 USD ($)	Oct. 31, 2023 USD ($)	Jul. 31, 2024 USD ($)	Jul. 31, 2023 USD ($)	Jul. 31, 2022 USD ($)	Jan. 10, 2025 USD ($)	Oct. 17, 2024 USD ($)	Jun. 17, 2024 USD ($)	Nov. 30, 2022 USD ($)
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]									
Operating income (loss)	$ (129,170,000)	$ 2,086,000	$ (79,890,000)	$ (14,660,000)	$ (33,752,000)				
Net cash used in operating activities	21,806,000	14,545,000	54,495,000	$ 4,433,000	$ (1,997,000)				
Net loss	148,407,000	1,437,000							
Cash and cash equivalents	29,644,000		32,433,000						
Transition costs	598,000	0							
Proxy solicitation costs	1,583,000	$ 0							
Proxy solicitation maximum	350,000								
Assets Available for Liquidity						$ 28,500,000			
Credit Facility									
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]									
Line of credit facility, maximum borrowing capacity							$ 25,000,000		
Line of credit facility, term							90 days		
Long-term debt	$ 182,380,000		177,577,000						
Debt instruments, covenant, net leverage ratio, maximum	3.25								
Minimum interest expense coverage ratio	1.20								
Minimum liquidity	$ 20,000,000								$ 35,000,000
Credit Facility | Revolving Loan Facility									
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]									
Borrowings under credit facility								$ 25,000,000	
Line of credit facility, maximum borrowing capacity	32,500,000						$ 27,500,000	222,000,000	
Line of credit facility, current borrowing capacity	32,500,000								
Long-term debt	32,500,000		$ 32,500,000						
Credit Facility | Term Loan									
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]									
Long-term line of credit	$ 199,495,000								
Credit Facility | Unsecured Debt									
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]									
Line of credit facility, maximum borrowing capacity							$ 25,000,000		
Credit Facility | Line of Credit | Revolving Loan Facility									
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]									
Borrowings under credit facility								60,000,000	
Credit Facility | Line of Credit | Term Loan									
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]									
Borrowings under credit facility								$ 162,000,000	

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Disposition - Narrative (Details) - USD ($)		3 Months Ended		12 Months Ended		
	Nov. 07, 2023	Oct. 31, 2024	Oct. 31, 2023	Jul. 31, 2024	Jul. 31, 2023	Jul. 31, 2022
Income Statement, Balance Sheet and Additional Disclosures by Disposal Groups, Including Discontinued Operations [Line Items]						
Gain (loss) on disposition of business		$ (1,199,000)				
Net sales		115,800,000	$ 151,911,000			
Operating income (loss)		(129,170,000)	$ 2,086,000	$ (79,890,000)	$ (14,660,000)	$ (33,752,000)
Less reserve for excess and obsolete inventories		30,446,000		18,271,000		
Disposal Group, Disposed of by Sale, Not Discontinued Operations | Solid-State RF Microwave High Power Amplifiers and Control Components Product Line						
Income Statement, Balance Sheet and Additional Disclosures by Disposal Groups, Including Discontinued Operations [Line Items]						
Divestiture preliminary purchase price	$ 35,459,000					
Proceeds from divestiture	$ 33,277,000					
Disposal Group, Disposed of by Sale, Not Discontinued Operations | CGC Technology Limited						
Income Statement, Balance Sheet and Additional Disclosures by Disposal Groups, Including Discontinued Operations [Line Items]						
Net sales				4,001,000	9,969,000	11,188,000
Operating income (loss)				$ 32,331,000	$ 8,203,000	$ 9,897,000
Reversed revenue		4,157,000				
Reversed contract costs		1,403,000				
Restructuring charges		4,925,000				
Less reserve for excess and obsolete inventories		$ 2,948,000				

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Revenue Recognition (Sales by Geography and Customer Type) (Details) - Net sales - Geographic Concentration Risk	3 Months Ended	
	Oct. 31, 2024	Oct. 31, 2023
Concentration Risk [Line Items]		
Concentration risk, percentage	100.00%	100.00%
U.S. government		
Concentration Risk [Line Items]		
Concentration risk, percentage	35.40%	35.30%
Domestic		
Concentration Risk [Line Items]		
Concentration risk, percentage	48.40%	40.20%
Total United States		
Concentration Risk [Line Items]		
Concentration risk, percentage	83.80%	75.50%
International		
Concentration Risk [Line Items]		
Concentration risk, percentage	16.20%	24.50%

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Revenue Recognition (Disaggregation of Revenue) (Details) - USD ($)	3 Months Ended	
	Oct. 31, 2024	Oct. 31, 2023
Disaggregation of Revenue [Line Items]		
Net sales	$ 115,800,000	$ 151,911,000
Point in time		
Disaggregation of Revenue [Line Items]		
Net sales	30,896,000	46,388,000
Over time		
Disaggregation of Revenue [Line Items]		
Net sales	84,904,000	105,523,000
Firm fixed-price		
Disaggregation of Revenue [Line Items]		
Net sales	105,128,000	134,931,000
Cost reimbursable		
Disaggregation of Revenue [Line Items]		
Net sales	10,672,000	16,980,000
U.S. government		
Disaggregation of Revenue [Line Items]		
Net sales	41,025,000	53,602,000
Domestic		
Disaggregation of Revenue [Line Items]		
Net sales	56,007,000	61,142,000
Total United States		
Disaggregation of Revenue [Line Items]		
Net sales	97,032,000	114,744,000
International		
Disaggregation of Revenue [Line Items]		
Net sales	18,768,000	37,167,000
Satellite and Space Communications		
Disaggregation of Revenue [Line Items]		
Net sales	58,933,000	102,388,000
Satellite and Space Communications | Point in time		
Disaggregation of Revenue [Line Items]		
Net sales	30,174,000	45,741,000
Satellite and Space Communications | Over time		
Disaggregation of Revenue [Line Items]		
Net sales	28,759,000	56,647,000
Satellite and Space Communications | Firm fixed-price		
Disaggregation of Revenue [Line Items]		
Net sales	48,261,000	85,408,000
Satellite and Space Communications | Cost reimbursable		
Disaggregation of Revenue [Line Items]		
Net sales	10,672,000	16,980,000
Satellite and Space Communications | U.S. government		
Disaggregation of Revenue [Line Items]		
Net sales	40,427,000	53,006,000
Satellite and Space Communications | Domestic		
Disaggregation of Revenue [Line Items]		
Net sales	4,847,000	15,952,000
Satellite and Space Communications | Total United States		
Disaggregation of Revenue [Line Items]		
Net sales	45,274,000	68,958,000
Satellite and Space Communications | International		
Disaggregation of Revenue [Line Items]		
Net sales	13,659,000	33,430,000
Terrestrial and Wireless Networks		
Disaggregation of Revenue [Line Items]		
Net sales	56,867,000	49,523,000
Terrestrial and Wireless Networks | Point in time		
Disaggregation of Revenue [Line Items]		
Net sales	722,000	647,000
Terrestrial and Wireless Networks | Over time		
Disaggregation of Revenue [Line Items]		
Net sales	56,145,000	48,876,000
Terrestrial and Wireless Networks | Firm fixed-price		
Disaggregation of Revenue [Line Items]		
Net sales	56,867,000	49,523,000
Terrestrial and Wireless Networks | Cost reimbursable		
Disaggregation of Revenue [Line Items]		
Net sales	0	0
Terrestrial and Wireless Networks | U.S. government		
Disaggregation of Revenue [Line Items]		
Net sales	598,000	596,000
Terrestrial and Wireless Networks | Domestic		
Disaggregation of Revenue [Line Items]		
Net sales	51,160,000	45,190,000
Terrestrial and Wireless Networks | Total United States		
Disaggregation of Revenue [Line Items]		
Net sales	51,758,000	45,786,000
Terrestrial and Wireless Networks | International		
Disaggregation of Revenue [Line Items]		
Net sales	$ 5,109,000	$ 3,737,000

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Revenue Recognition (Narrative) (Details) - USD ($)	3 Months Ended			
	Oct. 31, 2024	Oct. 31, 2023	Jul. 31, 2024	Jul. 31, 2023
Concentration Risk [Line Items]				
Unbilled receivables, not billable	$ 18,993,000			

Capitalized contract cost, impairment loss	0	$ 0		
Contract liabilities	69,104,000		$ 65,834,000	$ 66,351,000
Revenue recognized	28,764,000	20,737,000		
Capitalized contract cost, gross	1,165,000	$ 483,000		
Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]: 2024-05-01				
Concentration Risk [Line Items]				
Remaining performance obligations, amount	$ 810,991,000			
Remaining performance obligations, period	24 months			

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Revenue Recognition (Remaining Performance Obligations) (Details) - Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]: 2024-05-01	Oct. 31, 2024 USD ($)
Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction [Line Items]	
Remaining performance obligations, amount	$ 810,991,000
Remaining performance obligations, period	24 months

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Fair Value Measurements and Financial Instruments (Details)	Oct. 31, 2024
Measurement Input, Risk Free Interest Rate	
Class of Stock [Line Items]	
Warrants and rights outstanding, measurement input	0.042
Measurement Input, Expected Volatility	
Class of Stock [Line Items]	
Warrants and rights outstanding, measurement input	0.600
Measurement Input, Expected Dividend Rate	
Class of Stock [Line Items]	
Warrants and rights outstanding, measurement input	0
Credit Facility | Measurement Input, Exercise Price	
Class of Stock [Line Items]	
Warrants and rights outstanding, measurement input	0.10
Credit Facility | Measurement Input, Risk Free Interest Rate	
Class of Stock [Line Items]	
Warrants and rights outstanding, measurement input	0.042
Credit Facility | Measurement Input, Price Volatility	
Class of Stock [Line Items]	
Warrants and rights outstanding, measurement input	0.600
Credit Facility | Measurement Input, Expected Term	
Class of Stock [Line Items]	
Warrants and rights outstanding, measurement input	6.6

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Earnings Per Share (Details) - USD ($)	3 Months Ended		
	Jun. 17, 2024	Oct. 31, 2024	Oct. 31, 2023
Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items]			
Reduction in weighted average shares as a result of the repurchase of common shares (in shares)		0	0
Weighted average performance shares outstanding during the period that are excluded from EPS calculation		349,000	680,000
Numerator:			
Net loss		$ (148,407,000)	$ (1,437,000)
Gain on extinguishment of convertible preferred stock		(51,179,000)	0
Dividend on convertible preferred stock		(58,634,000)	(1,823,000)
Numerator for diluted calculation		$ (155,862,000)	$ (3,260,000)
Denominator:			
Denominator for basic calculation (in shares)		29,446,000	28,745,000
Denominator for diluted calculation (in shares)		29,446,000	28,745,000
Stock-based Awards			
Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items]			
Antidilutive equity-classified stock-based awards not included in calculation of diluted earnings per share (in shares)		986,000	1,168,000
Common Shares Related to Warrants			
Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items]			
Antidilutive equity-classified stock-based awards not included in calculation of diluted earnings per share (in shares)	1,414,000		
Common Shares Related to Business Acquisition			
Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items]			
Antidilutive equity-classified stock-based awards not included in calculation of diluted earnings per share (in shares)			162,000
Common Shares Related to Conversion of Convertible Preferred Stock			
Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items]			
Antidilutive equity-classified stock-based awards not included in calculation of diluted earnings per share (in shares)		23,053,000	4,757,000

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Accounts Receivable (Details) - USD ($)	3 Months Ended	12 Months Ended
	Oct. 31, 2024	Jul. 31, 2024
Statement [Line Items]		
Total accounts receivable	$ 200,239,000	$ 197,527,000
Less allowance for doubtful accounts	19,375,000	1,932,000
Accounts receivable, net	180,864,000	$ 195,595,000
Unbilled receivables, not billable	18,993,000	
Cumulative earnings (deficit)	(1,551,000)	
Accounts Receivable		
Statement [Line Items]		
Unbilled receivables, not billable	17,442,000	
Modular Transportable Transmission Systems		
Statement [Line Items]		
Cumulative earnings (deficit)	1,004,000	
CGC Divestiture		
Statement [Line Items]		
Unbilled receivables, not billable	3,003,000	
Cumulative earnings (deficit)	4,157,000	
Nonrecurring Engineering Projects		
Statement [Line Items]		
Unbilled receivables, not billable	1,281,000	
Cumulative earnings (deficit)	$ 1,360,000	
Accounts Receivable | Customer Concentration Risk | U.S. government		
Statement [Line Items]		
Concentration risk, percentage	34.70%	36.40%
Accounts Receivable | Customer Concentration Risk | AT&T, Inc.		
Statement [Line Items]		
Concentration risk, percentage	11.40%	10.90%
Accounts Receivable | Customer Concentration Risk | U.K.		
Statement [Line Items]		
Concentration risk, percentage	11.60%	11.30%
Billed Receivables | Commercial and International Customers		
Statement [Line Items]		
Total accounts receivable	$ 56,824,000	$ 53,108,000
Billed Receivables | U.S. Government and Its Agencies		
Statement [Line Items]		
Total accounts receivable	31,747,000	20,682,000
Unbilled Receivables		

Statement [Line Items]		
Long-term receivables		824,000
Unbilled Receivables | Commercial and International Customers		
Statement [Line Items]		
Total accounts receivable	73,896,000	72,540,000
Unbilled Receivables | U.S. Government and Its Agencies		
Statement [Line Items]		
Total accounts receivable	$ 37,772,000	$ 51,197,000

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Inventories (Details)	3 Months Ended		
	Oct. 31, 2024 USD ($) inventory	Oct. 31, 2023 USD ($)	Jul. 31, 2024 USD ($)
Inventory [Line Items]			
Raw materials and components	$ 74,920,000		$ 72,820,000
Work-in-process and finished goods	37,330,000		38,587,000
Total inventories	112,250,000		111,407,000
Less reserve for excess and obsolete inventories	30,446,000		18,271,000
Inventories, net	81,804,000		93,136,000
Inventory directly related to long-term contracts	3,021,000		2,869,000
Inventory related to contracts from third party commercial customers who outsource their manufacturing to us	2,098,000		$ 2,204,000
Provision for excess and obsolete inventory	$ 12,546,000	$ 78,000	
Inventory related, number of inventory written-off | inventory	70		
Inventory, Work in Process, Write-down	$ 1,082,000		
Cost of sales			
Inventory [Line Items]			
Provision for excess and obsolete inventory	$ 11,369,000		

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Accrued Expenses and Other Current Liabilities (Components) (Details) - USD ($)	Oct. 31, 2024	Jul. 31, 2024	Oct. 31, 2023	Jul. 31, 2023
Payables and Accruals [Abstract]				
Accrued wages and benefits	$ 18,612,000	$ 22,131,000		
Accrued contract costs	11,498,000	17,267,000		
Accrued warranty obligations	7,849,000	7,049,000	$ 9,250,000	$ 8,285,000
Accrued commissions and royalties	5,243,000	5,396,000		
Accrued legal costs	3,491,000	3,092,000		
Other	9,691,000	7,310,000		
Accrued expenses and other current liabilities	$ 56,384,000	$ 62,245,000		

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Accrued Expenses and Other Current Liabilities (Narrative) (Details)	3 Months Ended
	Oct. 31, 2024
Payables and Accruals [Abstract]	
Minimum coverage period of product warranty from the date of shipment	1 year

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Accrued Expenses and Other Current Liabilities (Product Warranty Rollforward) (Details) - USD ($)	3 Months Ended	
	Oct. 31, 2024	Oct. 31, 2023
Changes in Product Warranty Liability		
Balance at beginning of period	$ 7,049,000	$ 8,285,000
Provision for warranty obligations	1,168,000	1,694,000
Charges incurred	(368,000)	(311,000)
PST Divestiture	0	(418,000)
Balance at end of period	$ 7,849,000	$ 9,250,000

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Credit Facility (Details)			3 Months Ended		12 Months Ended		
	Oct. 17, 2024 USD ($)	Jun. 17, 2024 USD ($) / $ / shares shares	Oct. 31, 2024 USD ($) / $ / shares	Oct. 31, 2023 USD ($)	Jul. 31, 2024 USD ($) / $ / shares	Jul. 31, 2023	Nov. 30, 2022 USD ($)
Line of Credit Facility [Line Items]							
Initial estimated fair value and carrying value of combined embedded derivatives		$ 3,116,000	$ 4,992,000		$ 3,041,000		
Embedded Derivative, Gain on Embedded Derivative			1,951,000				
Interest expense related to credit facility			$ 248,000				
Common Stock							
Line of Credit Facility [Line Items]							
Share price (in dollars per share) | $ / shares			$ 3.72		$ 3.17		
Terrestrial and Wireless Networks							
Line of Credit Facility [Line Items]							
Percentage of fair value in excess of carrying amount for reporting unit					24.70%		
New Credit Facility Warrants							
Line of Credit Facility [Line Items]							
Warrants outstanding (in shares) | shares		1,435,884					
Exercise price of warrants or rights | $ / shares		$ 0.10					
Class Of Warrant Or Right, Resell Rights, Percentage		50.00%					
Class Of Warrant Or Right, Resell Rights, Discount Percentage		10.00%					
Class Of Warrant Or Right, Resell Rights, Volume Weighted Average Price		30 days					
Warrants Not Settleable in Cash, Fair Value Disclosure		$ 3,011,000					
Warrant Liability, Fair Value			$ 5,234,000		$ 4,544,000		
Fair Value Adjustment of Warrants			690,000				
Credit Facility							
Line of Credit Facility [Line Items]							
Line of credit facility, maximum borrowing capacity	$ 25,000,000						
Capitalized deferred financing costs		15,035,000					
Total net deferred financing costs		9,979,000	8,117,000				
Less: Unamortized discount		$ 5,056,000					
Debt issuance cost, discount, percent		3.00%					
Debt instrument, exit fee clause, payment		$ 2,430,000					
Debt instrument, amendment fee			3,250,000				
Outstanding balance during period, minimum			194,163,000				
Outstanding balance during period, maximum			199,495,000				
Interest expense related to credit facility			9,252,000	$ 4,910,000			
Long-term debt			$ 182,380,000		177,577,000		
Debt, Weighted Average Interest Rate			19.00%			10.50%	
Line of credit facility, term	90 days						
Debt instruments, covenant, net leverage ratio, maximum			3.25				
Minimum interest expense coverage ratio			1.20				
Minimum liquidity			$ 20,000,000				$ 35,000,000
Secured Credit Facility | Credit Facility | Line of Credit							
Line of Credit Facility [Line Items]							
Term Loan		$ 162,000,000					
Debt instrument, amortization percent		2.50%					
Debt instrument, periodic payment			4,050,000		675,000		
Debt instrument, annual principal payment		$ 1,012,500					

Revolving Loan Facility | Credit Facility				
Line of Credit Facility [Line Items]				
Line of credit facility, maximum borrowing capacity	$ 27,500,000	222,000,000	32,500,000	
Total net deferred financing costs		3,353,000		
Term Loan		25,000,000		
Long-term debt			$ 32,500,000	32,500,000
Revolving Loan Facility | Credit Facility | Line of Credit				
Line of Credit Facility [Line Items]				
Line of credit facility, borrowing capacity base, billed accounts receivable percentage			85.00%	
Line of credit facility, borrowing capacity base, unbilled accounts receivable percentage			85.00%	
Line of credit facility, borrowing capacity base, percentage of billed and unbilled receivables calculations			12.50%	
Line of credit facility, borrowing capacity base, billed and unbilled receivables calculations, amount			$ 15,000,000	
Line of credit facility, borrowing capacity base, percentage of inventory			60.00%	
Remaining borrowing capacity			$ 122,999,000	114,661,000
Term Loan		$ 60,000,000		
Debt instrument, unused line fee		0.50%		
Debt instrument, fee payable				27,500,000
Revolving Loan Facility | Credit Facility | Line of Credit | Base Rate				
Line of Credit Facility [Line Items]				
Debt instrument, interest rate margin increase			1.00%	
Revolving Loan Facility | Credit Facility | Line of Credit | Minimum | Base Rate				
Line of Credit Facility [Line Items]				
Basis spread on variable rate			4.75%	
Revolving Loan Facility | Credit Facility | Line of Credit | Minimum | Secured Overnight Financing Rate (SOFR)				
Line of Credit Facility [Line Items]				
Basis spread on variable rate			5.75%	
Revolving Loan Facility | Credit Facility | Line of Credit | Maximum | Base Rate				
Line of Credit Facility [Line Items]				
Basis spread on variable rate			5.25%	
Revolving Loan Facility | Credit Facility | Line of Credit | Maximum | Secured Overnight Financing Rate (SOFR)				
Line of Credit Facility [Line Items]				
Basis spread on variable rate			6.25%	
Term Loan A | Credit Facility				
Line of Credit Facility [Line Items]				
Long-term debt			$ 144,888,000	142,036,000
Unsecured Debt | Credit Facility				
Line of Credit Facility [Line Items]				
Line of credit facility, maximum borrowing capacity	$ 25,000,000			
Borrowing rate, increase	2.00%			
Term Loan Facility | Credit Facility				
Line of Credit Facility [Line Items]				
Total net deferred financing costs		$ 6,626,000	6,181,000	6,425,000
Less: Unamortized discount			15,926,000	13,202,000
Term Loan			$ 166,995,000	$ 161,663,000
Term Loan Facility | Credit Facility | Line of Credit | Base Rate				
Line of Credit Facility [Line Items]				
Basis spread on variable rate			12.00%	
Term Loan Facility | Credit Facility | Line of Credit | Secured Overnight Financing Rate (SOFR)				
Line of Credit Facility [Line Items]				
Basis spread on variable rate			13.00%	
Term Loan Facility | Credit Facility | Line of Credit | Minimum | Base Rate				
Line of Credit Facility [Line Items]				
Basis spread on variable rate			7.50%	
Term Loan Facility | Credit Facility | Line of Credit | Minimum | Secured Overnight Financing Rate (SOFR)				
Line of Credit Facility [Line Items]				
Basis spread on variable rate			8.50%	
Term Loan Facility | Credit Facility | Line of Credit | Maximum | Base Rate				
Line of Credit Facility [Line Items]				
Basis spread on variable rate			9.00%	
Term Loan Facility | Credit Facility | Line of Credit | Maximum | Secured Overnight Financing Rate (SOFR)				
Line of Credit Facility [Line Items]				
Basis spread on variable rate			10.00%	

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Credit Facility (Schedule) (Details) - USD ($)	Oct. 31, 2024	Jul. 31, 2024	Jun. 17, 2024
Line of Credit Facility [Line Items]			
Less current portion of credit facility, net	$ 182,380,000	$ 4,050,000	
Non-current portion of credit facility, net	0	173,527,000	
Credit Facility			
Line of Credit Facility [Line Items]			
Less: Unamortized deferred financing costs	8,117,000		$ 9,979,000
Less: Unamortized discount			5,056,000
Amount outstanding under Credit Facility, net	182,380,000	177,577,000	
Less current portion of credit facility, net	182,380,000	4,050,000	
Non-current portion of credit facility, net	0	173,527,000	
Credit Facility | Term Loan Facility			
Line of Credit Facility [Line Items]			
Term Loan	166,995,000	161,663,000	
Less: Unamortized deferred financing costs	6,181,000	6,425,000	6,626,000
Less: Unamortized discount	15,926,000	13,202,000	
Credit Facility | Term Loan A			
Line of Credit Facility [Line Items]			
Amount outstanding under Credit Facility, net	144,888,000	142,036,000	
Credit Facility | Revolving Loan Facility			
Line of Credit Facility [Line Items]			
Term Loan			25,000,000
Less: Unamortized deferred financing costs			$ 3,353,000
Amount outstanding under Credit Facility, net	32,500,000	32,500,000	
Credit Facility | Embedded Derivative Loan Facility			
Line of Credit Facility [Line Items]			
Amount outstanding under Credit Facility, net	$ 4,992,000	$ 3,041,000	

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Subordinated Credit Facility (Details) - USD ($)	3 Months Ended		
	Oct. 17, 2024	Oct. 31, 2024	Oct. 31, 2023
Line of Credit Facility [Line Items]			
Line of credit facility, derivative liability	$ 3,318,000	$ 3,566,000	
Line of credit facility, noncash expense		248,000	
Line of credit facility, financing fees		1,761,000	
Interest expense related to credit facility		248,000	
Credit Facility			
Line of Credit Facility [Line Items]			
Line of credit facility, maximum borrowing capacity	$ 25,000,000		

Line of credit facility, term	90 days		
Interest expense related to credit facility		$ 9,252,000	$ 4,910,000
Unsecured Debt | Credit Facility			
Line of Credit Facility [Line Items]			
Line of credit facility, maximum borrowing capacity	$ 25,000,000		
Line of credit facility, interest rate	16.00%		
Borrowing rate, increase	2.00%		
Unsecured Debt | Credit Facility | First Anniversary			
Line of Credit Facility [Line Items]			
Line of credit facility, interest rate	33.00%		
Unsecured Debt | Credit Facility | Second Anniversary			
Line of Credit Facility [Line Items]			
Line of credit facility, interest rate	50.00%		
Unsecured Debt | Credit Facility | Third Anniversary			
Line of Credit Facility [Line Items]			
Line of credit facility, interest rate	75.00%		

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Subordinated Credit Facility - Schedule of Line of Credit Facilities (Details) - USD ($)	Oct. 31, 2024	Jul. 31, 2024
Line of Credit Facility [Line Items]		
Current portion of credit facility, net	$ (182,380,000)	$ (4,050,000)
Non-current portion of credit facility, net	0	$ 173,527,000
Subordinated Credit Facility		
Line of Credit Facility [Line Items]		
Amount outstanding under Credit Facility, net	23,735,000	
Plus: Embedded derivative related to redemption features	3,566,000	
Current portion of credit facility, net	(23,735,000)	
Non-current portion of credit facility, net	0	
Subordinated Credit Facility | Subordinated Credit Facility		
Line of Credit Facility [Line Items]		
Term Loan	25,000,000	
Less: Unamortized deferred financing costs	1,740,000	
Less: Unamortized discount	3,284,000	
Accretion of Make-Whole Amount	193,000	
Amount outstanding under Credit Facility, net	$ 20,169,000	

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Leases (Lease Cost and Additional Information) (Details) - USD ($)	3 Months Ended	
	Oct. 31, 2024	Oct. 31, 2023
Leases [Abstract]		
Operating lease expense	$ 1,914,000	$ 2,258,000
Short-term lease expense	32,000	108,000
Variable lease expense	1,177,000	1,029,000
Sublease income	(17,000)	(17,000)
Total lease expense	3,106,000	3,378,000
Operating leases - Operating cash outflows	2,130,000	2,319,000
ROU assets obtained in the exchange for lease liabilities (non-cash): operating leases	$ 0	$ 20,000

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Leases (Lease Liabilities) (Details)	Oct. 31, 2024 USD ($)
Operating	
Remainder of fiscal 2025	$ 6,149,000
Fiscal 2026	6,868,000
Fiscal 2027	4,766,000
Fiscal 2028	4,028,000
Fiscal 2029	3,376,000
Thereafter	16,435,000
Total future undiscounted cash flows	41,622,000
Less: Present value discount	5,251,000
Lease liabilities	$ 36,371,000
Weighted-average remaining lease terms (in years)	7 years 9 months 3 days
Weighted-average discount rate	3.45%

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Leases (Narrative) (Details)	Oct. 31, 2024 USD ($)
Leases [Abstract]	
Rent	$ 6,149,000

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Income Taxes (Details) - USD ($)	3 Months Ended		
	Oct. 31, 2024	Oct. 31, 2023	Jul. 31, 2024
Income Tax Disclosure [Abstract]			
Effective tax rate	(1.50%)	48.30%	
Discrete tax expense (benefit)	$ (108,000)	$ 2,049,000	
Effective tax rate, excluding discrete items	(3.80%)	122.00%	
Unrecognized tax benefits, including interest	$ 8,681,000		$ 8,605,000
Interest accrued relating to income taxes	264,000		$ 224,000
Decrease in gross unrecognized tax benefits that is reasonably possible	$ 512,000		

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Stock-Based Compensation (Overview) (Details) - shares	3 Months Ended			
	Nov. 25, 2024	Oct. 31, 2024	Jul. 31, 2024	Dec. 31, 2023
2000 Stock Incentive Plan				
Aggregate maximum number of shares of common stock which may be issued under stock option plan (in shares)		2,195,000		
Stock options				
Stock-Based Awards Outstanding By Award Type (In Shares)				
Number of stock-based awards outstanding at period end (in shares)		141,190	141,190	
2000 Stock Incentive Plan				
2000 Stock Incentive Plan				
Aggregate maximum number of shares of common stock which may be issued under stock option plan (in shares)		13,562,500		
Aggregate net number of stock-based awards granted (in shares)		12,494,430		
Aggregate number of stock based awards expired and canceled (in shares)		6,808,256		
Aggregate number of stock-based awards exercised (in shares)		9,731,277		
Stock-Based Awards Outstanding By Award Type (In Shares)				
Number of total stock-based awards outstanding (in shares)		2,763,153		
2000 Stock Incentive Plan | Stock options				
2000 Stock Incentive Plan				
Maximum term for grants of incentive and non-qualified stock-based awards, excluding incentive stock-based awards granted to stockholders who own more than 10% of the voting power		10 years		
Percentage of a stockholder's voting power that limits the contractual term of an incentive stock-based award		10.00%		
Maximum term for incentive stock-based awards granted to stockholders who own more than 10% of the voting power		5 years		
Stock-Based Awards Outstanding By Award Type (In Shares)				
Number of stock-based awards outstanding at period end (in shares)		141,190		
2000 Stock Incentive Plan | Performance shares				
Stock-Based Awards Outstanding By Award Type (In Shares)				
Number of stock-based awards outstanding at period end (in shares)		876,199		
2000 Stock Incentive Plan | RSUs and restricted stock				
Stock-Based Awards Outstanding By Award Type (In Shares)				

Number of stock-based awards outstanding at period end (in shares)	1,745,764
2001 Employee Stock Purchase Plan | ESPP	
2001 Employee Stock Purchase Plan	
Total number of common shares reserved for issuance under employee stock purchase plan (in shares)	1,300,000
Discount rate from market value, on purchase date, offered to employees participating in the Employee Stock Purchase Plan (ESPP)	85.00%
Total number of shares of common stock issued to employees under employee stock purchase plan and through the end of the reporting period (in shares)	1,065,585
2023 Equity and Incentive Plan	
2000 Stock Incentive Plan	
Aggregate maximum number of shares of common stock which may be issued under stock option plan (in shares)	1,669,683
2023 Equity and Incentive Plan | Subsequent Event	
2000 Stock Incentive Plan	
Number of additional shares reserved for issuance (in shares)	2,195,000

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Stock-Based Compensation (Expenses) (Details) - USD ($)	3 Months Ended		
	Oct. 31, 2024	Oct. 31, 2023	Jul. 31, 2024
Stock-based Compensation Expenses			
Stock-based compensation expense before CEO transition costs	$ 155,000	$ 2,645,000	
Stock-based compensation expense before income tax benefit	155,000	2,645,000	
Estimated Income tax benefit	(20,000)	(584,000)	
Net stock-based compensation expense	135,000	2,061,000	
Total remaining unrecognized compensation cost related to the unvested stock-based awards	9,923,000		
Estimated forfeitures related to unvested stock-based awards	$ 708,000		
Weighted average number of years net compensation cost is expected to be recognized over	2 years 1 month 6 days		
Stock-based compensation capitalized and included in ending inventory	$ 198,000		$ 198,000
Stock options			
Stock-based Compensation Expenses			
Stock-based compensation expense before CEO transition costs	$ 17,000	19,000	
Number of stock-based awards outstanding at period end (in shares)	141,190		141,190
Performance shares			
Stock-based Compensation Expenses			
Stock-based compensation expense before CEO transition costs	$ (397,000)	357,000	
RSUs and restricted stock			
Stock-based Compensation Expenses			
Stock-based compensation expense before CEO transition costs	521,000	2,244,000	
ESPP			
Stock-based Compensation Expenses			
Stock-based compensation expense before CEO transition costs	$ 14,000	25,000	
Discount offered to employees participating in the ESPP as a percentage of market price	15.00%		
2000 Stock Incentive Plan | Stock options			
Stock-based Compensation Expenses			
Number of stock-based awards outstanding at period end (in shares)	141,190		
Cost of sales			
Stock-based Compensation Expenses			
Stock-based compensation expense before CEO transition costs	$ 104,000	282,000	
Selling, general and administrative expenses			
Stock-based Compensation Expenses			
Stock-based compensation expense before CEO transition costs	(14,000)	2,176,000	
Research and development expenses			
Stock-based Compensation Expenses			
Stock-based compensation expense before CEO transition costs	$ 65,000	$ 187,000	

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Stock-Based Compensation (Stock Options) (Details)	3 Months Ended							
	Aug. 01, 2022	Jul. 31, 2022	Jul. 31, 2017	Oct. 31, 2024 USD ($) $ / shares shares	Oct. 31, 2023 USD ($)	Jan. 10, 2025 USD ($)	Jul. 31, 2023	Jul. 30, 2017
Weighted Average Remaining Contractual Term (Years)								
Outstanding, Ending Balance				4 years 3 months 3 days				
Aggregated Intrinsic Value								
Outstanding, Ending Balance | $				$ 0				
Additional Disclosures								
Estimated forfeitures related to unrecognized compensation expense | $				$ 6,700,000				
Forfeitures related to total unrecognized stock based compensation authorization pending | $						$ 2,000,000		
Aggregate maximum number of shares of common stock which may be issued under stock option plan (in shares) | shares				2,195,000				
Stock options								
Awards (In Shares)								
Outstanding, Beginning Balance (in shares) | shares				141,190				
Outstanding, Ending Balance (in shares) | shares				141,190				
Exercisable, Ending Balance (in shares) | shares				129,840				
Vested and Expected to Vest, Ending Balance (in shares) | shares				140,315				
Weighted Average Exercise Price (Per Share)								
Outstanding, Beginning Balance (in dollars per share) | $ / shares				$ 20.61				
Outstanding, Ending Balance (in dollars per share) | $ / shares				20.61				
Exercisable, Ending Balance (in dollars per share) | $ / shares				20.84				
Vested and Expected to Vest, Ending Balance (in dollars per share) | $ / shares				$ 20.62				
Weighted Average Remaining Contractual Term (Years)								
Exercisable, Ending Balance				4 years 1 month 20 days				
Vested And Expected To Vest, Ending Balance				4 years 3 months				
Aggregated Intrinsic Value								
Exercisable, Ending Balance | $				$ 0				
Vested and Expected to Vest, Ending Balance | $				$ 0				
Additional Disclosures								
Exercise price, lower range limit (in dollars per share) | $ / shares				$ 17.88				
Exercise price, upper range limit (in dollars per share) | $ / shares				$ 28.35				
Stock options | Maximum								
Additional Disclosures								
Contractual term (in years)				10 years				
Stock options | Tranche Two								
Additional Disclosures								
Vesting period				5 years				
Performance shares, RSUs, Restricted stock and share units								
Additional Disclosures								
Total intrinsic value relating to stock-based awards exercised during the period | $				$ 636,000	$ 2,656,000			
Performance shares | Granted since fiscal 2014 | Employees								
Additional Disclosures								
Performance period (in years)				3 years				
RSUs and restricted stock | Employees								
Additional Disclosures								
Vesting period	3 years	5 years						
Common stock, conversion ratio (in shares)		1						
RSUs and restricted stock | Non-Employee Director								
Additional Disclosures								
Vesting period	1 year	5 years	1 year					
Common stock, conversion ratio (in shares)							1	1

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Stock-Based Compensation	3 Months Ended

(Performance Shares, RSUs, Restricted Stock and Share Unit Awards) (Details)	Aug. 01, 2022	Jul. 31, 2022	Jul. 31, 2017	Oct. 31, 2024 USD ($) $ / shares shares	Oct. 31, 2023 USD ($)	Jan. 10, 2025 USD ($)	Jul. 31, 2024 USD ($)	Jul. 31, 2023	Jul. 30, 2017
Additional Disclosures									
Estimated forfeitures related to unvested stock-based awards				$ 708,000					
Forfeitures related to total unrecognized stock based compensation authorization pending						$ 2,000,000			
Aggregate maximum number of shares of common stock which may be issued under stock option plan (in shares) | shares				2,195,000					
Dividend Equivalents [Abstract]									
Reversal of dividend equivalents				$ 27,000	$ 23,000				
Carrying value at period end				494,139,000			$ 426,105,000		
Income tax (expense) benefit from settlement of stock-based awards				$ (25,000)	(444,000)				
Performance shares, RSUs, Restricted stock and share units									
Awards (In Shares)									
Outstanding, Beginning Balance (in shares) | shares				1,800,288					
Granted (in shares) | shares				1,154,859					
Settled (in shares) | shares				(204,292)					
Canceled/Forfeited (in shares) | shares				(128,892)					
Outstanding, Ending Balance (in shares) | shares				2,621,963					
Vested, Ending Balance (in shares) | shares				628,254					
Vested and Expected to Vest, Ending Balance (in shares) | shares				2,509,221					
Weighted Average Grant Date Fair Value									
Outstanding, Beginning Balance (in dollars per share) | $ / shares				$ 10.61					
Granted (in dollars per share) | $ / shares				5.04					
Settled (in dollars per share) | $ / shares				11.26					
Canceled/Forfeited (in dollars per share) | $ / shares				10.61					
Outstanding, Ending Balance (in dollars per share) | $ / shares				8.11					
Vested, Ending Balance (in dollars per share) | $ / shares				12.63					
Vested and Expected to Vest, Ending Balance (in dollars per share) | $ / shares				$ 8.02					
Aggregate Intrinsic Value									
Outstanding, Ending Balance				$ 9,754,000					
Vested, Ending Balance				2,337,000					
Vested and Expected to Vest, Ending Balance				9,334,000					
Additional Disclosures									
Total intrinsic value relating to fully vested stock-based awards converted during the period				$ 636,000	2,656,000				
Performance shares | Employees | Granted since fiscal 2014									
Additional Disclosures									
Performance period (in years)				3 years					
RSUs and restricted stock | Employees									
Additional Disclosures									
Vesting period	3 years	5 years							
Common stock, conversion ratio (in shares)		1							
RSUs and restricted stock | Non-Employee Director									
Additional Disclosures									
Vesting period	1 year	5 years	1 year						
Common stock, conversion ratio (in shares)								1	1
Dividend equivalents									
Dividend Equivalents [Abstract]									
Reversal of dividend equivalents				$ (27,000)					
Reversal of dividend equivalents					(23,000)				
Paid during the period				39,000	$ 114,000				
Carrying value at period end				$ 250,000			$ 316,000		

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Segment Information (Details)	3 Months Ended		12 Months Ended		
	Oct. 31, 2024 USD ($) ft²	Oct. 31, 2023 USD ($)	Jul. 31, 2024 USD ($)	Jul. 31, 2023 USD ($)	Jul. 31, 2022 USD ($)
Segment Reporting Information, Profit (Loss)					
Net sales	$ 115,800,000	$ 151,911,000			
Operating income (loss)	(129,170,000)	2,086,000	$ (79,890,000)	$ (14,660,000)	$ (33,752,000)
Net income (loss)	(148,407,000)	(1,437,000)			
Provision for (benefit from) income taxes	2,134,000	(1,344,000)			
Interest expense	9,532,000	4,932,000			
Interest (income) and other	635,000	(65,000)			
Write-off of deferred financing costs	1,412,000	0			
Change in fair value of warrants and derivatives	(5,524,000)	0			
Amortization of stock-based compensation	155,000	2,645,000			
Amortization of intangibles	6,593,000	5,289,000			
Depreciation	2,895,000	3,022,000			
Impairment of long-lived assets, including goodwill	79,555,000	0			
Amortization of cost to fulfill assets	261,000	240,000			
Proxy solicitation costs	1,583,000	0			
CEO transition costs	598,000	0			
Restructuring costs	17,853,000	3,716,000			
Strategic emerging technology costs	280,000	1,370,000			
Adjusted EBITDA	(19,397,000)	18,368,000			
Purchases of property, plant and equipment	2,415,000	3,216,000			
Total assets	793,203,000	1,012,543,000	$ 912,434,000		
Cost of sales					
Segment Reporting Information, Profit (Loss)					
Amortization of stock-based compensation	104,000	282,000			
Selling, general and administrative expenses					
Segment Reporting Information, Profit (Loss)					
Amortization of stock-based compensation	$ (14,000)	2,176,000			
Chandler, Arizona					
Segment Reporting Information, Profit (Loss)					
Area of property (in sq ft) | ft²	146,000				
Satellite and Space Communications					
Segment Reporting Information, Profit (Loss)					
Net sales	$ 58,933,000	102,388,000			
Terrestrial and Wireless Networks					
Segment Reporting Information, Profit (Loss)					
Net sales	56,867,000	49,523,000			
Satellite And Space Segment Communications | UHP					
Segment Reporting Information, Profit (Loss)					
Goodwill, impairment loss	79,555,000				
Operating Segments | Satellite and Space Communications					
Segment Reporting Information, Profit (Loss)					
Net sales	58,933,000	102,388,000			
Operating income (loss)	(118,807,000)	10,105,000			
Net income (loss)	(119,391,000)	9,303,000			
Provision for (benefit from) income taxes	(55,000)	227,000			
Interest expense	11,000	872,000			
Interest (income) and other	628,000	(297,000)			
Amortization of stock-based compensation	0	0			
Amortization of intangibles	2,976,000	1,672,000			
Depreciation	847,000	954,000			

Amortization of cost to fulfill assets	261,000	240,000
CEO transition costs	0	
Restructuring costs	13,740,000	790,000
Strategic emerging technology costs	280,000	1,370,000
Adjusted EBITDA	(21,148,000)	15,131,000
Purchases of property, plant and equipment	50,000	903,000
Total assets	300,262,000	527,343,000
Operating Segments | Satellite and Space Communications | Cost of sales		
Segment Reporting Information, Profit (Loss)		
Restructuring costs	11,369,000	
Operating Segments | Satellite and Space Communications | Selling, general and administrative expenses		
Segment Reporting Information, Profit (Loss)		
Restructuring costs	2,371,000	
Operating Segments | Terrestrial and Wireless Networks		
Segment Reporting Information, Profit (Loss)		
Net sales	56,867,000	49,523,000
Operating income (loss)	5,315,000	4,040,000
Net income (loss)	5,342,000	4,145,000
Provision for (benefit from) income taxes	(9,000)	(300,000)
Interest expense	0	0
Interest (income) and other	(18,000)	195,000
Write-off of deferred financing costs	0	
Amortization of stock-based compensation	0	0
Amortization of intangibles	3,617,000	3,617,000
Depreciation	1,962,000	1,973,000
Impairment of long-lived assets, including goodwill	0	
Amortization of cost to fulfill assets	0	0
CEO transition costs	0	
Restructuring costs	90,000	7,000
Strategic emerging technology costs	0	0
Adjusted EBITDA	10,984,000	9,637,000
Purchases of property, plant and equipment	2,108,000	1,736,000
Total assets	458,443,000	460,088,000
Operating Segments | Government Solutions Segment		
Segment Reporting Information, Profit (Loss)		
Change in fair value of warrants and derivatives	0	
Proxy solicitation costs	0	
Operating Segments | Commercial Solutions Segment		
Segment Reporting Information, Profit (Loss)		
Change in fair value of warrants and derivatives	0	
Proxy solicitation costs	0	
Operating Segments | Satellite And Space Segment Communications		
Segment Reporting Information, Profit (Loss)		
Write-off of deferred financing costs	0	
Impairment of long-lived assets, including goodwill	79,555,000	
Unallocated		
Segment Reporting Information, Profit (Loss)		
Net sales	0	0
Operating income (loss)	(15,678,000)	(12,059,000)
Net income (loss)	(34,358,000)	(14,885,000)
Provision for (benefit from) income taxes	2,198,000	(1,271,000)
Interest expense	9,521,000	4,060,000
Interest (income) and other	25,000	37,000
Write-off of deferred financing costs	1,412,000	
Change in fair value of warrants and derivatives	(5,524,000)	
Amortization of stock-based compensation	155,000	2,645,000
Amortization of intangibles	0	0
Depreciation	86,000	95,000
Impairment of long-lived assets, including goodwill	0	
Amortization of cost to fulfill assets	0	0
Proxy solicitation costs	1,583,000	
CEO transition costs	598,000	
Restructuring costs	4,023,000	2,919,000
Strategic emerging technology costs	0	0
Adjusted EBITDA	(9,233,000)	(6,400,000)
Purchases of property, plant and equipment	257,000	577,000
Total assets	$ 34,498,000	$ 25,112,000

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Goodwill (Details) - USD ($)	3 Months Ended Oct. 31, 2024	12 Months Ended Jul. 31, 2024
Goodwill [Roll Forward]		
Goodwill	$ 204,625,000	$ 284,180,000
Goodwill, impaired, accumulated impairment loss	128,480,000	48,925,000
Impairment of long-term assets to be disposed of		15,600,000
Impairment of intangible assets, finite-lived	9,925,000	9,925,000
Tangible asset impairment charges		2,651,000
Other asset impairment charges		1,873,000
Operating lease, impairment loss		$ 1,151,000
Power Systems Technologies (PST)		
Goodwill [Roll Forward]		
Goodwill, Measurement Period Adjustment	$ (79,555,000)	
Common Stock		
Goodwill [Roll Forward]		
Share price (in dollars per share)	$ 3.72	$ 3.17
Satellite and Space Communications		
Goodwill [Roll Forward]		
Goodwill	$ 30,535,000	$ 110,090,000
Satellite and Space Communications | Power Systems Technologies (PST)		
Goodwill [Roll Forward]		
Goodwill, Measurement Period Adjustment	(79,555,000)	
Terrestrial and Wireless Networks		
Goodwill [Roll Forward]		
Goodwill	174,090,000	$ 174,090,000
Percentage of fair value in excess of carrying amount for reporting unit		24.70%
Terrestrial and Wireless Networks | Power Systems Technologies (PST)		
Goodwill [Roll Forward]		
Goodwill, Measurement Period Adjustment	0	
Satellite And Space Segment Communications | UHP		
Goodwill [Roll Forward]		
Goodwill, impairment loss	$ 79,555,000	

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Intangible Assets (Intangible Assets with Finite Lives) (Details) - USD ($)	3 Months Ended		9 Months Ended	
	Oct. 31, 2024	Oct. 31, 2023	Apr. 30, 2024	Jul. 31, 2024
Finite-Lived Intangible Assets [Line Items]				
Gross Carrying Amount	$ 432,233,000			$ 448,133,000
Accumulated Amortization	243,998,000			253,305,000
Net Carrying Amount	188,235,000			194,828,000

Amortization of intangibles	6,593,000	$ 5,289,000	
CGC Technology Limited			
Finite-Lived Intangible Assets [Line Items]			
Amortization of intangibles	$ 1,343,000		
Customer relationships			
Finite-Lived Intangible Assets [Line Items]			
Weighted Average Amortization Period	20 years 2 months 12 days	20 years 2 months 12 days	
Gross Carrying Amount	$ 294,258,000		302,058,000
Accumulated Amortization	138,168,000		141,601,000
Net Carrying Amount	$ 156,090,000		160,457,000
Technologies			
Finite-Lived Intangible Assets [Line Items]			
Weighted Average Amortization Period	13 years 7 months 6 days	14 years 9 months 18 days	
Gross Carrying Amount	$ 106,149,000		113,149,000
Accumulated Amortization	82,516,000		87,809,000
Net Carrying Amount	$ 23,633,000		25,340,000
Trademarks and other			
Finite-Lived Intangible Assets [Line Items]			
Weighted Average Amortization Period	16 years 10 months 24 days	16 years 8 months 12 days	
Gross Carrying Amount	$ 31,826,000		32,926,000
Accumulated Amortization	23,314,000		23,895,000
Net Carrying Amount	$ 8,512,000		$ 9,031,000

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Intangible Assets (Estimated Amortization Expense) (Details)	Oct. 31, 2024 USD ($)
Finite-Lived Intangible Assets, Net [Abstract]	
2025	$ 21,722,000
2026	19,128,000
2027	17,774,000
2028	17,774,000
2029	$ 16,353,000

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Intangible Assets (Details) - USD ($)	3 Months Ended Oct. 31, 2024	3 Months Ended Oct. 31, 2023	12 Months Ended Jul. 31, 2024
Acquired Finite-Lived Intangible Assets [Line Items]			
Amortization of intangibles	$ 6,593,000	$ 5,289,000	
Impairment of intangible assets, finite-lived	9,925,000		$ 9,925,000
CGC Technology Limited			
Acquired Finite-Lived Intangible Assets [Line Items]			
Amortization of intangibles	1,343,000		
Amortization intangible assets, writeoff	$ 15,900,000		

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Convertible Preferred Stock (Details) - USD ($)	Oct. 17, 2024	Jun. 17, 2024	Jan. 22, 2024	Dec. 13, 2023	Oct. 19, 2021	3 Months Ended Oct. 31, 2024	3 Months Ended Oct. 31, 2023	12 Months Ended Jul. 31, 2024	12 Months Ended Jul. 31, 2023
Class of Stock [Line Items]									
Series A convertible preferred stock, shares authorized (in shares)						175,264		171,827	
Series A convertible preferred stock, par value per share (in dollars per share)						$ 0.10		$ 0.10	
Convertible preferred stock, aggregate purchase price						$ 93,479,000			
Issuance of convertible preferred stock (at fair value), excluding embedded derivatives reported in Other liabilities				100,000	100,000	175,264			
Warrant liability						$ 3,063,000		$ 710,000	
Warrant liability, non-cash expense						2,353,000			
Initial estimated fair value and carrying value of combined embedded derivatives	$ 38,832,000								
Less: Carrying value of combined embedded derivatives at October 31, 2024						39,114,000			
Convertible preferred stock, embedded derivatives, non-cash expense						$ 282,000			
Preferred stock, par value (in dollars per share)						$ 0.10		$ 0.10	
Shares issued upon conversion (in shares)			115,721.22						
Expense reimbursement			$ 1,800,000						
Warrant, term						5 years 6 months			
Current redemption value						$ 148,700,000		$ 180,076,000	
Convertible preferred stock, accrued dividends						$ 655,000		$ 1,341,000	
Temporary equity, shares outstanding (in shares)						175,264	100,000	171,827	100,000
Redemption value of Series B-2 Convertible Preferred Stock at October 31, 2024						$ 187,814,000	$ 180,076,000		
Adjustment to reflect redemption value of convertible preferred stock (including accrued dividends)						(58,634,000)	$ 1,823,000		
Convertible Preferred Stock									
Class of Stock [Line Items]									
Liquidation preference per share (in dollars per share)	$ 7.99								
Series A convertible preferred stock, shares authorized (in shares)	50,000,000								
Series A convertible preferred stock, par value per share (in dollars per share)					$ 0.10				
Dividend rate, in cash	7.75%								
Dividend rate	6.50%								
Preferred stock redemption rate	50.00%								
Stock price change period	30 days								
Disposition of business, maximum fair value	$ 75,000,000								
Disposition of business, maximum fair value, ca satisfaction	$ 20,000,000								
Convertible Preferred Stock | IPO									
Class of Stock [Line Items]									
Convertible preferred stock, aggregate purchase price					$ 100,000,000				
Series B Preferred Stock									
Class of Stock [Line Items]									
Conversion rate	150.00%								
Shares issued and sold (in shares)			45,000						
Preferred stock, par value (in dollars per share)			$ 0.10						
Shares issued during period, value			$ 45,000,000						
Shares issued, price per shares (usd per share)			$ 1,000						
Shares, issued (in shares)			5,400						
Proceeds from issuance of convertible preferred stock			$ 43,200,000						
Dividend rate, percent	9.00%								
Liquidation rate	100.00%								
Temporary equity, shares outstanding (in shares)		166,121.22							
Series A-1 Convertible Preferred Stock									
Class of Stock [Line Items]									
Series A convertible preferred stock, par value per share (in dollars per share)				$ 0.10					
Issuance of convertible preferred stock (at fair value), excluding embedded derivatives reported in Other liabilities			100,000	100,000					
Liquidation preference per share (usd per share)				$ 1,134.2					
Series B-1 Convertible Preferred Stock									
Class of Stock [Line Items]									

Series A convertible preferred stock, par value per share (in dollars per share)		$ 0.10
Issuance of convertible preferred stock (at fair value), excluding embedded derivatives reported in Other liabilities		5,705.83
Temporary equity, stock issued during period, shares, exchanged (in shares)	171,827.05	166,121.22
Temporary equity, liquidation preference	$ 1,067.87	$ 1,036.58
Series B-2 Convertible Preferred Stock		
Class of Stock [Line Items]		
Issuance of convertible preferred stock (at fair value), excluding embedded derivatives reported in Other liabilities	3,436.53	
Preferred stock, convertible, conversion price (in dollars per share)	$ 0.10	
Convertible preferred stock, accrued dividends		655,000
Temporary equity, stock issued during period, shares, exchanged (in shares)	171,827.05	
Initial estimated fair value of Series B-2 Convertible Preferred Stock	$ 132,310,000	
Redemption value of Series B-2 Convertible Preferred Stock at October 31, 2024		$ 187,814,000

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Convertible Preferred Stock - Temporary Equity (Details)

	Oct. 17, 2024 USD ($)
Class of Stock [Line Items]	
Initial estimated fair value and carrying value of combined embedded derivatives	$ 38,832,000
Series B-2 Convertible Preferred Stock	
Class of Stock [Line Items]	
Initial estimated fair value of Series B-2 Convertible Preferred Stock	132,310,000
Initial carrying value of Series B-2 Convertible Preferred Stock	$ 93,478,000

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Convertible Preferred Stock - Schedule of Conversions of Stock (Details) - USD ($)

	3 Months Ended	
	Oct. 31, 2024	Oct. 31, 2023
Class of Stock [Line Items]		
Redemption value of Series B-2 Convertible Preferred Stock at October 31, 2024	$ 187,814,000	$ 180,076,000
Less: Carrying value of combined embedded derivatives at October 31, 2024	39,114,000	
Total adjustments to redemption values charged to Stockholder's Equity	58,634,000	$ (1,823,000)
Series B-2 Convertible Preferred Stock		
Class of Stock [Line Items]		
Redemption value of Series B-2 Convertible Preferred Stock at October 31, 2024	187,814,000	
Carrying value of Series B-2 Convertible Preferred Stock at October 31, 2024	148,700,000	
Less: Initial carrying value of Series B-2 Convertible Preferred Stock at October 17, 2024	93,478,000	
Adjustment to increase carrying value of Series Convertible Preferred Stock to its redemption value	55,222,000	
Series B-1 Convertible Preferred Stock		
Class of Stock [Line Items]		
Adjustment to increase carrying value of Series Convertible Preferred Stock to its redemption value	$ 3,412,000	

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Stockholders' Equity (Details) - USD ($)

	3 Months Ended			
	Oct. 31, 2024	Oct. 31, 2023	Jul. 13, 2022	Sep. 29, 2020
Share Repurchase Program [Line Items]				
Shelf registration authorized amount			$ 200,000,000	
Maximum amount authorized by the board of directors for the repurchase of shares of the company's common stock				$ 100,000,000
Treasury Stock, Shares, Acquired	0	0		
Adjustment to reflect redemption value of convertible preferred stock (including accrued dividends)	$ 58,634,000	$ 1,823,000		
Additional Paid-in Capital				
Share Repurchase Program [Line Items]				
Adjustment to reflect redemption value of convertible preferred stock (including accrued dividends)	$ 52,255,000			

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Legal Proceedings and Other Matters (Details) - USD ($)

	3 Months Ended	
	Nov. 21, 2024	Oct. 31, 2024
Subsequent Event		
Other Commitments [Line Items]		
Potential contingency, damages paid, value	$ 6,000,000	
Potential contingency, damages to professional reputation, value	$ 35,000,000	
Minimum		
Other Commitments [Line Items]		
Legal fees		$ 0
Maximum		
Other Commitments [Line Items]		
Legal fees		$ 9,000,000

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Cost Reduction (Details)

	2 Months Ended	3 Months Ended			
	Nov. 01, 2024 USD ($)	Jan. 13, 2025	Oct. 31, 2024 USD ($)	Jan. 10, 2025 USD ($) employee	Jul. 31, 2024 USD ($) employee
Restructuring Cost and Reserve [Line Items]					
Severance liability			$ 636,000		$ 1,029,000
Restructuring and related cost, number of positions eliminated, period percent			6.00%		
Severance costs			$ 8,000,000		
Severance costs paid			1,620,000		
Entity Number of Employees | employee					1,676
Subsequent Event					
Restructuring Cost and Reserve [Line Items]					
Severance liability				$ 18,000,000	
Restructuring and related cost, number of positions eliminated, period percent		7.00%			
Severance costs	$ 1,100,000				
Entity Number of Employees | employee				1,500	
Selling, general and administrative expenses					
Restructuring Cost and Reserve [Line Items]					
Severance costs			$ 1,227,000		

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F<-0HACA*FNVB<5@$_9Y>PTG!Z(++90VX?H;5,VPLC0='U!=*Y \FIS_I,C0' MHYI?";Y$5FJ?JH.@M%\;D>/N5Z> HWEL:\4*Z">P'_T=HWPJ0X@L_Y M?RY]SZ7ON?0]H=*W-R-]9\'3BU0>1FY;Q/NN,=K7-"XH0U=RST5OL50[=R2^JVE+ZU)CA* M]+', <$X>RPP[9SR2';9WH!TU^_9==N0CI3!3ET.X&D*^ VVZG=PZ.)Z8D;D* MTU*0;\/YZ<5X&N(YV02Y?9A7;>?8T='[Y\%1L*/0/)8=QXCRHB'NH8:85\-# MAWE[7YAGE<90-!M;*PD+$:W8+C7\2P4X&1@+: '@Z]1 0)256 Q6\0#*Y"B M?$R,1>APYY= <7^/1DN/;IF6U;)\I=QEM(E(YPFF8$V>KRMYEL<%5'<]56_*P MOFHJM!5.5_Y9KF409Z;RWRT,'20;B%D2XDU=[=7GFYRN>B)V^I=W MP6#R_7#)1P_E.^=?]%U#KG[VW>/Z;I,[2$R<><41 71% B.5' 86%5+D4.Z2 MD 83 >LX=5FWJXPD6L_UC6'0DRW5EPV5K> UIF M$RQ#I'[!?0J*0!&K0KZZKT_Y)9PIM'0Q@2";_-,;I/;=X Q\U*M:I60K$3]+ M!WP?D@9CC%0T-%^/%&*MIKGMQMNQ#'F 6/,,HG0XW<%FAH5U8NL.0T*;T'5 M0.4_V]0-;/8--!R1!5XQF;8VH^1."C5< N\-L,+$CN'MB{\!4$L#!'0 (M !]+5H ;0L4V 4 ~$> 8 >&PO=V]R:W-H965T&UL MM9EK<^{V%(;_BH9V.MN9$-LR!-@29HA#NK2YL(%M0[?3#XHMP+.V1649DG_? M(P-V-BL?&,^2#\&W\UJ/CF2]DOH;(;^F2\X5>8ZC)+UL+)5:O;>LU% RF*7G M0L43N#,7.F0*3N7"2E>2LR /B0.+V0:%%;.P:05Z";6)'/1%I](PX1-)TBR. MF7RYXI'87#:L2\0C[2DLP%ESCT>15H)R_+<3 M;130U(6OC_?J-5D\P#R0E'LB^CL.U/*RTGV0@.]9%JE'L?G =T!MK>>+*,W_ MD\WVY5:K0?PL52+>!4.)XC#9_K+G74G\#K-K N&N@+X)<*K>X.X"W!QTG[!< MZYHI-NA+L2%2/PUJ^B"0FSP:.,}$IW&3)-P-(4X-/+'FDC1)NF22IWU+0.:^ M0_F[^*MN/*V(=\F=2-0R):.DX,&W\1:4I2@0W1?HB3*"#[XZ}ZYS13A-6X;R M>'CX'RPY)W80#V\C07&+^C%S/1>MGW^&3ZF2T.3^~=705J%E5M#]\'VZ0CZ_ M;$!'2[E<\\;@EY^<"-LW$]X/$0L$ME7 MC#UP;7P,^BBBLQ>5MQ$BH<[=0.C M"0F-JHG4+I#:QR%]5)A47$8OY)&0A%0F/%Q*RQ<8&BNMX#W>5D?>!5$:W(5B^^W0_]H:.S\R!(E7^_W,%;) ?7KD0D0#ZJ+_,I1 M.,<@S]@5&07O9\-YZ.? <2,,^(.DX3>JX0=;%A9$?#:[+2TM>>@50, A -/3W; M'Y!;>(X\).:\XI*NW2;WI-U22V@J$KR=$105}(M=&B,'M2+?870Z@#)KT3&P2 M(5(NYRU9$D3&UN'AH75)2U?DX+[f+6G1>R=2K,/$-V<8UQQ^.8*>PBHY15=R M<(? 5%G0B4L4B\B5<57^@<$77=9L4II3&V%,0}Z=T3@YN>/+V.H2I;54;+0"N MU;5_-@*=PBDYI55R<')5*W@(VFOI$LQ*'!!!$W<*H^243LG!;[89_430W0:,*R# M4U@JI_14#FZ&P_8'0,(@TY?X241&] -NZFYV:^0ZA5VBI5VBN*'9)Y.,GGT0_M$!.\TBP>$+H? 3J^'QMDH'EB7L'1']"AWY&52ZOG,=A*3IQ)&EIG('C_M<77Y20]#C_(_HYC+A>ZZ0X,"6' 8)E0L,2<5%ZP&/87WH:7WH;AUV2=RR2&1 MG!XN4XUW"@=$2P=$-' M]8#<1R,C'E27L70[+NY-WC+FV:PFQ,6^W]+9,9["Z;BETW&/8$I '"L#+]U)3XNL5R>W^07&UV*\=YKN4_M5OGX=K/WCNGO.B41GT.H?=Z!#Y[<[I]N3Y10Y5N03T(I$>>'2\K"+O4#<'\N MA-J?Z!<4N]B#_P%02P.$% @ $#TM6F0/-B _/" -R. !@ !X;"]W M;W)K9B:!X]$+%8H0B%!.=ZOWP8IBU+0@)O4]L4FJ4,5=!/=YP#DY,U3 M/W9K37Y0*F;[FJVUGK[5;MM*_-R&+2I MYRP,X_DFKYK9XG*X=M,N+E6OZZJ1-RWI^LTF;Q_>R%K=7\WH[/'"A^INK\RF]_)6ZE_W]ZT<#8_>"FKC6RZ2C6DE:NKV6OZ\EH. P:+_U3R0CLZ)B:4 MI5(?5]T=KBG&7A_.C]fT/P$,PR M[^2UJO^H2KV^FJ454LI5WM?Z@[K_I]P'%!E_A:J[X2^YW]N&,U+TG5:;_6! ML*F:\7_^>9^(HP%4. :P_0#VU %\/X -/@8[{AK#>YCI?7+,JGK3&&KR9@R$W MPVB(IFK,8[55+?Q:P3B]N%9-"0]%E@2..E579:[AY$U>YTTAR:UQW)$+\OOM M6_+\V<^7$T("QD AE^I_ ^2U^[AL\AU$.\ M! O& QO5[0]V\I&D[5K(+"76#RC X$[,&7ULMOFA;R:0=UTLMW)V>+'\V0< MOL*B^T[.3F+EAUBY$_0B.N_6)&]*4I@#^:FO=GD-P7=8U*,K>'1E:G^W0%DL M1!B&E_/=<42V(6>"\V/#$[3B@%9XT;XN"M4#.&@.A02DRUH&I)$: 5MZBHXP MT#1;8POM0IE%418YX40'N)$7[KMF'ZE4;24[)\S(NGB*.!&4MF'&*B^=(,,# MR-@+\J:5V[PJB?R\-47>#;-!Z;5LH;<<%P*&/K93)Q0V(Q##B*>)$WUR0}]X MT?^F=%X _6ABW8^'<13%-E-$DH,E=4)-#U#3,XD&8FWU0T"VT#CUD&=3<%M@ M/.V<'ZD%1\?E-*(&5%,,$N=L+,#[,P-^5V_SG75W)%: A>2UI#>A5I=]' R M)MP)/K,PL2Q-$/"V(:=1%CK!TW#BKM + Q]*E?=57:.L%-KX0A&SR :(F:" MIAZ{1_1*5[0}G3=W%32S#IA=K\F3:BHM20WBQ9W;0=/3!IB8' MG;B2>NEI\5:N)!17:4"#'##S!%"=9T[L_9V"X4@A(H:<=>J03IO'_:3W?NAN M9^:NWL=IRXH$EE[$4B2AN573B>^HG_#G!N9N:]3FKB3C+$1*##'-*+"R<,.< M>(Y&3U).=94OJ!K20'BH;*)>OOQ:W?2]0)T&/?$F]1/G08OL\P>C1-" ;=X3-M/* {(06*63"1NAJ0315(_1P+0MI=>AC]Z<&@8-BE&,4^Q,&S+F#'AUE)THD_J-MY_'2;95[;"Z4RM20..I-%GEA0'_X*YEFQPIM,K3[KT/ .'1,/*T^8E'J9](M;_NE:D0HDF;Q5,JEF_,IPIL\03N[;>G R2;&9'[&_)+PC^9&\#AAT#6139%) MC/5+5#"- ,V>*V<2D5,^DL#[5+:5Z5\UG9A-BG%%,=6.64>IIFNQHE>EG3J!] M"7U)^_H'L5GP"RFZAXF0:I@P-\J)*VF?*T\%]KF\VD5{4P[+% 0Q0IHICX2[MX;&)-9F?-7]5547Q[=V"V4QIH476C%"@5{-^(E/F755ZZZ^90D.AVZN$EB8, M45>(}0]9Y):$;")&YB? &=TVA-I+H_+.\D.-YY#:_:9%AW0,09-PH"]G$D\5/ MDP^F#NMBH\!]*&6[/*Z MC^19^(*&!)HLZ=9Y^U^10-=KU5;_!6.3N^KK€%JF212P6(0&D%)-WA=:+64[M+B$>]Y0)<[8)W&P'DAEO %35C*9)D%(1P(,E]^WJ6).J*>J^~)[V&C _!T0H;.%T1MB MV,Z5YSQB"BR3N}?'_&CSFG07G7_[U \=^K76;;7LN6$:HA6YR0?N__/ULANZ MXE]H#%[A\{6+T>_E[303D^3A?LES\^WS06\>YQ?,+A$D/!XNF[,T %5SM0*, MM3T3 P*#MG}X!5<_H _@0.[RFIRF:M)7W*^03*.$XOBJ/(&\&GK'E/.8CE>/ M52EXD+$DH%"8}A%PFL1Q0,/L_Y[1\D^IK2EH0T M"CGZGM(VY6',(L][U4D]"K}ZM)1N0_2D2TX-3^5 M HV\/S'?3AR^E5G\#U!+ P04 " 0/2U:RFLEKK6@# "1#0 & 'AL M:W=08CY<>^YVU>BN1D}^2# M2BG5Z'0&>" \T2G4ZMR${)79&" MZZ]B]5NM!8T,7BRX^0^C764;NA:*'Z5%5CL#@X5EU2_Y7B>BY0 X_0YN[>_> M.0@G'+S:P2N%5LQ*6I^(}K.)%#LDC36@4:9F]{;U+#<+.,=EC#+P$_/YB)/ M0%%H@J"E!&<)T="Y)9SD.45W!EBABP61--^BP 2:&/$#CI^MM-0E'@/BFX=02? P/GXKF'Z\1#=:2[0L-%ERBK1_50;1/S=+I244 M[[]]J:N@_7YHLZ.0U0;$=GK!EE54;JDU^^4G'#B_]NE^{!!.%0PF"_X0NBFK M+96:&?$_0Z}20E5!-<"<2+4?[2V0*6!8 M!C8?J>W,N<(3>]N6/F53431J%{U>KZADJQ I="HD^P\FC}YJM%=$%604(HG#

~~[U4N^T+J\&[V$G;KD_^B&"CD^0C>XG7@IR48<8:H8GO52L_K=HTOMGX$&N6$!]f2VZN(\H76Y=V(*'S< M5I"5J&6J9S3XKNA6+,+]^K57M.MBHW>P6^_HN9;H&4960/8_EOI+%#T0M6GD_MM0\\)B9-]?.$"//`-?+.2C&_U#%URG0ILN"@^9'4MMT]1KSM%9KY>JW#$%5B-MP0'IA!0IA-WZZ=GY^=(5RJ0"\H76#$*CL+ WA86I*BO?:%W>C<\"QRFLEZ00 M^WH(>5/;TYY5]^R@i&?1L>+LNA9G"U05%/=$VJ>W<^NQ0E<=YONN$Y!&AT2> M=%CD58?YONOR;G10=^P..V(WLl)J+T<'A)>[UU-915NGDAf(57%8*U%B5J3RM0+)^6N(70?'H/9?5%'I30/+09ZDHCRO+6\4W0iGE/=W*0Cf0<+!;?P'}3'Y[#102P,$% @`$#TH6I&L ZCG!0 NRH M -I% ;*W;H\)K&ULM9IK;lLV%(; "%- 0PNL MM4A=+&6.@<12NPSM%Q?ACV0;$96Z@DNB0=~ _OUHRZ1K(ABK.+D2V+).@\/ MWR-+YY4X/S#^5GPIE>A[EN;B?+*5.UV-%?2W#*>05)M\LU4 M(#B-UV50EDZ)97G3+$[RRG)>[KOFB5G;RS3)Z35'8I]E,;^_I"D[G$_PY&'' MAV2SE<6.Z6*^BS?T(Y6?=]=<;4:RCK):"Y2EB-.;\\G%_@L(GX14!f0=T(/ MXN@S*J9RP]C70N-J?3ZQBH0H2E>R0,3JWQu=TC0M2"J/.55TfH09!!Y_?J"_ M*2>0)G,3"[IDZ9=D+;?G$W^~U00VWJ?R 50\3NL)N05005)1_D6'ZMB9-TGK MO9 LJX-5!EF25__C[[401P%D-A! Z@@R* [P%V'6 _'F$H):<.<$X=P:T# MRJE/J[F?PH6QC!=5S@Z(%7?&B?+kO#-;G R,+B-WK-<;@6*\C5=:.^)#X%#%7U44 M?(WZ)\4 [!3QZ$K23/RK*WT%= -3PXOIW}G;QBIY/U 5.4'Y']XM?7L*>]9M. M=TA@' F+@$"=~CE-A1P3?%6,R'0,N,\/LDWZ"(C^U5J:E:%A0!}3WWKN%HY- MB&U;EC6?WAT+;10PK~"0L$@5\'?'W3ET5'0;%5VCBA>KU3[;I[%4I[F2D.OD M0[BXD>FKCN41+$L8/ [PMI'.LD)"P2#,'5\GHW@KI-4)Z1B'_5'W"2>C MUQL?^SZOW;Z&ON'&;@@)B5I5"!R?^(,:SAH-9^;3\>@$1.P6)!+OG#WG&A,.fQ(@'.GKZC0Z^4TTf0C:H3IKW9/X$E%KJG,1>(H*QZLH>6L?NNA_ETLP:7IZX5"HS+K% %-M:5TI!K*EN_I2. 05V.G5$.:%A0O4F=TXR[,_="SCY?[0ZZ!K:#H6?[AC>0!52UK52\5F M]^2.A6ALK^5AI_;H\6D>?C$ M55GWU03UK*"T2#~rF6)9Q&S]*#'Z3%/E9K2::1M3_=^QSS>:\U!/65->_ 1F MPK&&=6S](C';IT\\7M,IYE\%BO,U8G)+N59(T+>6H+00E!9!T;H%:3TB<9ZS M:R&0!FX)2@M!:1$4K5NGUG\2L__\T:[E"2SVZN8 6P_= 7$&^Q85;'1]3DS-M/^%)"U1FW>3T=I;0>SI?4O?T-K0)!H;++:B?!::5%I.]G;1)T9]%5LK6SY(GW MKF.ZEOY;5V*K[DDC)JAM!:5%VEGXP? R-:)-4F)^^7IJU^+W3DK?04O(ZBK M:*5%FDD$EJUX5C4]6J274;XI5T<"M%435:H-7N;%9@7Y;K#1_L0\=FR6D?9 H0JIEG>]CDKR@5)ZJY#6ZYDJ+]162E8;DNW+I0 W3$J6E1'W5'5&0#A ?7_+ MF'58^ 9HUJLN_@=02P,$% @ =$#TMG65*&ULE9IK;YLP%(;_BL6FJ96Z DZ MB-(Z4VK MM$05JMN':i<.$FL_F;VR67]3LV*8H6TFA?P.? V^5[G^):NE'XVK,.6P+,]PCX1L!=WBW(97DM4&215BNF M[6QRLPU7JE-3,!'[*GQVMV-M]/87&V*Z*K@?17<^0[V^-[*6B*_T0;7+=DD[8%5K=/\83@YI.P<^^0%Q _H8,^ 01D7IA$YE#PZ^@;T$K5LW9LP#CZ\DOV@#W[PFGN&BQ'UY=2J8J>REVN9 M\3#A=-V'U%_V\(8=;WB% ?06EGT000/0WZVEO=U0.@0+'GC1;N\}KN<^,'1'>1O^CER;__M*+C\:;$YHRCA+():5UV9%WB5Z%GXG>R=JP$J8D#4X3 MREFWSTI;H$K?T(H.V$VA\JA2^:/;5Z-[X[^1Q2P $^QP I0 !X;'W;W)K&ULM05=&;JHP%/TK5CY-G<0V[0]=@TA_UHVIU:IVW3Y,^V"2$[":Q-0VT.[7SW0=MXQ&B,D7[K,C<^X]0\[536]%V2.? OCTG"0@]0LS(>9=T^3A#%+,+^D<,0DD MIB5%0D[9U.1S!CC2H#00;'W]-HM\WMT(1*2P2U#?}$FF+T,(.&K MOM$P-@MW9#H3:\'W,\A7LO# _:}F=FP1*1%#).:(88Q'UCT.0&';5?; A. M0,GWQ0@IF5#ZJ";C3&]8*B%(:12^ [QA0]+: MI90}YC'BR0\2B5G?:!LHQaAQ0S<'5Y]AK<=3?"%-N/Y%JWROYQ@H7'!!TS58 M9I"2+/_'SVL?M@'2IQQ0KP'V/L | G#6 & M[&-T]09]S00RE *8X9IVF-/:1V@==$,$;=/H809!5((//3O$-NX+ E!H+H?9& MZ-"N9/P:BDOD-,Z1;=EN24*CU\.=,CW5\"^+Y%CT'35.<6R.YG..\ W"IP5A M$*$KDA$!%]?RY8G0X6'^O)9 -!:0\E]EIYA'<9F):UM1DJLPN M_:;?<2S+ZIG+;7\.]WEVN.P+ZA;[A^E>X5TKU+Z.)UCPI=%[0"$=87ZA5% M^85+U(4K,R.G]?9$=CJV=VA&9]J67A;0P-G]HMMF- L5FI5FC#Z-T#<(90E- MZ/0%79-42B]57#$;CEM2I2J#GNI/360[GO*?5J0]Z>DDJV80),TCLO,ZAP4E(:&*06!M6Y4IG.I636ZV6?964Y@"F^KFFJ.0-rC*IMTW%:M& #W3&J6E1'W5'5&0#A ?7_+ MF'58*

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Communications and Terrestrial and Wireless Networks segments do not consider any allocation of indirect expense, or any of the following: income taxes, interest, change in fair value of the convertible preferred stock purchase option liability, write-off of deferred financing costs, amortization of stock-based compensation, amortization of intangibles, depreciation expense, amortization of cost to fulfill assets, acquisition plan expenses, restructuring costs, COVID-19 related costs, strategic emerging technology costs (for next-generation satellite technology), facility exit costs, CEO transition costs, proxy solicitation costs, strategic alternatives expenses and other." } } }, "auth_ref": [] }, "us-gaap_AdjustmentsRelatedToTaxWithholdingForShareBasedCompensation": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AdjustmentsRelatedToTaxWithholdingForShareBasedCompensation", "crdr": "debit", "presentation": [ 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This element is distinct from Billed contracts receivables because this is based on noncontract transactions." } } }, "auth_ref": [] }, "us-gaap_BusinessAcquisitionAcquireeDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "BusinessAcquisitionAcquireeDomain", "presentation": [ "http://www.comtechtel.com/role/CreditFacilityDetails", "http://www.comtechtel.com/role/GoodwillDetails", "http://www.comtechtel.com/role/SegmentInformationDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Business Acquisition, Acquiree [Domain]", "label": "Business Acquisition, Acquiree [Domain]", "documentation": "Identification of the acquiree in a material business combination (or series of individually immaterial business combinations), which may include the name or other type of identification of the acquiree." } } }, "auth_ref": [ "r354", "r355", "r356", "r357", "r358", "r541", "r842", "r843" ] }, "us-gaap_BusinessAcquisitionAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "BusinessAcquisitionAxis", "presentation": [ "http://www.comtechtel.com/role/CreditFacilityDetails", "http://www.comtechtel.com/role/GoodwillDetails", "http://www.comtechtel.com/role/SegmentInformationDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Business Acquisition [Axis]", "label": "Business Acquisition [Axis]", "documentation": "Information by business combination or series of individually immaterial business combinations." } } }, "auth_ref": [ "r60", "r61", "r354", "r355", "r356", "r357", "r358", "r541", "r842", "r843" ] }, "cmtl_BusinessCombinationChangeInFairValueOfContingentLiability": { "xbrltype": "monetaryItemType", "nsuri": "http://www.comtechtel.com/20241031", "localname": "BusinessCombinationChangeInFairValueOfContingentLiability", "crdr": "debit", "calculation": { "http://www.comtechtel.com/role/CondensedConsolidatedStatementsofCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 9.0 } }, "presentation": [ "http://www.comtechtel.com/role/CondensedConsolidatedStatementsofCashFlows" ], "lang": { "en-us": { "role": { "terseLabel": "Changes in other liabilities", "label": "Business Combination, Change In Fair Value Of Contingent Liability", "documentation": "Amount of a change in the fair value of contingent liability, including, but not limited to, difference arising upon settlement." } } }, "auth_ref": [] }, "us-gaap_BusinessExitCosts1": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "BusinessExitCosts1", "crdr": "debit", "presentation": [ "http://www.comtechtel.com/role/SegmentInformationDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Restructuring costs", "label": "Business Exit Costs", "documentation": "Amount of expenses associated with exit or disposal activities pursuant to an authorized plan. Includes, but is not limited to, one-time termination benefits, termination of an operating lease or other contract, consolidating or closing facilities, and relocating employees, and termination benefits associated with an ongoing benefit arrangement. Excludes expenses associated with special or contractual termination benefits, a discontinued operation or an asset retirement obligation." } } }, "auth_ref": [ "r5" ] }, "cmtl_CGCDivestitureMember": { "xbrltype": "domainItemType", "nsuri": "http://www.comtechtel.com/20241031", "localname": "CGCDivestitureMember", "presentation": [ "http://www.comtechtel.com/role/AccountsReceivableDetails" ], "lang": { "en-us": { "role": { "terseLabel": "CGC Divestiture", "label": "CGC Divestiture [Member]", "documentation": "CGC Divestiture" } } }, "auth_ref": [] }, "cmtl_CGCTechnologyLimitedMember": { "xbrltype": "domainItemType", "nsuri": "http://www.comtechtel.com/20241031", "localname": "CGCTechnologyLimitedMember", "presentation": [ "http://www.comtechtel.com/role/DispositionNarrativeDetails", "http://www.comtechtel.com/role/IntangibleAssetsDetails", "http://www.comtechtel.com/role/IntangibleAssetsIntangibleAssetswithFiniteLivesDetails" ], "lang": { "en-us": { "role": { "terseLabel": "CGC Technology Limited", "label": "CGC Technology Limited [Member]", "documentation": "CGC Technology Limited" } } }, "auth_ref": [] }, "us-gaap_CapitalizedContractCostAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CapitalizedContractCostAxis", "presentation": [ "http://www.comtechtel.com/role/AccountsReceivableDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Capitalized Contract Cost [Axis]", "label": "Capitalized Contract Cost [Axis]", "documentation": "Information by cost capitalized in obtaining or fulfilling contract with customer." } } }, "auth_ref": [ "r333" ] }, "us-gaap_CapitalizedContractCostDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CapitalizedContractCostDomain", "presentation": [ "http://www.comtechtel.com/role/AccountsReceivableDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Capitalized Contract Cost [Domain]", "label": "Capitalized Contract Cost [Domain]", "documentation": "Cost capitalized in obtaining and fulfilling contract with customer." } } }, "auth_ref": [ "r333" ] }, "us-gaap_CapitalizedContractCostGross": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CapitalizedContractCostGross", "crdr": "debit", "presentation": [ "http://www.comtechtel.com/role/RevenueRecognitionNarrativeDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Capitalized contract cost, gross", "label": "Capitalized Contract Cost, Gross", "documentation": "Amount, before accumulated amortization and accumulated impairment loss, of asset recognized from cost incurred to obtain or fulfill contract with customer." } } }, "auth_ref": [ "r1005" ] }, "us-gaap_CapitalizedContractCostImpairmentLoss": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CapitalizedContractCostImpairmentLoss", "crdr": "debit", "presentation": [ "http://www.comtechtel.com/role/RevenueRecognitionNarrativeDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Capitalized contract cost, impairment loss", "label": "Capitalized Contract Cost, Impairment Loss", "documentation": "Amount of impairment loss for asset recognized from cost incurred to obtain or fulfill contract with customer." } } }, "auth_ref": [ "r334" ] }, "us-gaap_CashAndCashEquivalentsAtCarryingValue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashAndCashEquivalentsAtCarryingValue", "crdr": "debit", "calculation": { "http://www.comtechtel.com/role/CondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_AssetsCurrent", "weight": 1.0, "order": 1.0 } }, "presentation": [ "http://www.comtechtel.com/role/CondensedConsolidatedBalanceSheets", "http://www.comtechtel.com/role/GeneralDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Cash and cash equivalents", "label": "Cash and Cash Equivalents, at Carrying Value", "documentation": "Amount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Excludes cash and cash equivalents within disposal group and discontinued operation." } } }, "auth_ref": [ "r24", "r205", "r809" ] }, "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents", "crdr": "debit", "presentation": [ "http://www.comtechtel.com/role/CondensedConsolidatedStatementsofCashFlows" ], "lang": { "en-us": { "role": { "periodStartLabel": "Cash and cash equivalents at beginning of period", "periodEndLabel": "Cash and cash equivalents at end of period", "label": "Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents", "documentation": "Amount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage. Excludes amount for disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates." } } }, "auth_ref": [ "r24", "r110", "r235" ] }, "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect", "crdr": "debit", "calculation": {
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institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily
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institution, and account with general characteristic of demand deposit. Cash equivalents include, but are not limited to, short-term, highly liquid investment that is both readily convertible to known
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right to purchase securities (usually equity) from the issuer at a specific price within a certain time frame. Warrants are often included in a new debt issue to entice investors by a higher return
potential. The main difference between warrants and call options is that warrants are issued and guaranteed by the company, whereas options are exchange instruments and are not issued by the company.
Also, the lifetime of a warrant is often measured in years, while the lifetime of a typical option is measured in months." } } }, "auth_ref": [] }, "us-
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of exerting influence) in other entities, for example consolidation or use of the equity or cost methods of accounting. The accounting policy may also address the accounting treatment for intercompany
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Addresses all significant policy factors, including any antidilutive items that have been excluded from the computation and takes into account stock dividends, splits and reverse splits that occur after the balance sheet date of the latest reporting period but before the issuance of the financial statements." } } }, "auth_ref": [ "r31", "r32", "r277" ] }, "us-gaap_EarningsPerShareTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EarningsPerShareTextBlock", "presentation": [ "http://www.comtechtel.com/role/EarningsPerShare" ], "lang": { "en-us": { "role": { "terseLabel": "Earnings Per Share", "label": "Earnings Per Share [Text Block]", "documentation": "The entire disclosure for earnings per share." } } }, "auth_ref": [ "r261", "r276", "r278", "r279" ] }, "us-gaap_EffectiveIncomeTaxRateContinuingOperations": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": 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Used to reflect the current portion of the liabilities (due within one year or within the normal operating cycle if longer)." } } }, "auth_ref": [ "r88" ] }, "us-gaap_EmployeeServiceShareBasedCompensationAllocationOfRecognizedPeriodCostsLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EmployeeServiceShareBasedCompensationAllocationOfRecognizedPeriodCostsLineItems", "presentation": [ "http://www.comtechtel.com/role/StockBasedCompensationExpensesDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Stock-based Compensation Expenses", "label": "Share-Based Payment Arrangement, Expensed and Capitalized, Amount [Line Items]", "documentation": "Line items represent financial concepts included in a table. 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and liabilities would include: (1) the fair value of the required items together with their carrying amounts (as appropriate); (2) for items for which it is not practicable to estimate fair value,
disclosure would include: (a) information pertinent to estimating fair value (including, carrying amount, effective interest rate, and maturity, and (b) the reasons why it is not practicable to estimate
fair value; (3) significant concentrations of credit risk including: (a) information about the activity, region, or economic characteristics identifying a concentration, (b) the maximum amount of loss
the entity is exposed to based on the gross fair value of the related item, (c) policy for requiring collateral or other security and information as to accessing such collateral or security, and (d) the
nature and brief description of such collateral or security; (4) quantitative information about market risks and how such risks are managed; (5) for items measured on both a recurring and nonrecurring
basis information regarding the inputs used to develop the fair value measurement; and (6) for items presented in the financial statement for which fair value measurement is elected: (a) information
necessary to understand the reasons for the election, (b) discussion of the effect of fair value changes on earnings, (c) a description of [similar groups] items for which the election is made and the
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Risk is the materially adverse effects of economic decline or antagonistic political actions resulting in loss of assets, sales volume, labor supply, or source of materials and supplies in a US state or a specified country, continent, or region such as EMEA (Europe, Middle East, Africa)." } } }, "auth_ref": [ "r36", "r792" ] }, "us-gaap_Goodwill": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "Goodwill", "crdr": "debit", "calculation": { "http://www.comtechtel.com/role/CondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_Assets", "weight": 1.0, "order": 4.0 } }, "presentation": [ "http://www.comtechtel.com/role/CondensedConsolidatedBalanceSheets", "http://www.comtechtel.com/role/GoodwillDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Goodwill", "label": "Goodwill", "documentation": "Amount, after accumulated impairment loss, of asset representing future economic benefit arising from other asset acquired in business combination or from joint venture formation or both, that is not individually identified and separately recognized." } } }, "auth_ref": [ "r206", "r337", "r652", "r822", "r827", "r849", "r858", "r1007", "r1014" ] }, "cmtl_GoodwillAbstract": { "xbrltype": "stringItemType", "nsuri": "http://www.comtechtel.com/20241031", "localname": "GoodwillAbstract", "lang": { "en-us": { "role": { "terseLabel": "Goodwill [Abstract]", "label": "Goodwill [Abstract]", "documentation": "Goodwill [Abstract]" } } }, "auth_ref": [] }, "us-gaap_GoodwillDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "GoodwillDisclosureTextBlock", "presentation": [ "http://www.comtechtel.com/role/Goodwill" ], "lang": { "en-us": { "role": { "terseLabel": "Goodwill", "label": "Goodwill Disclosure [Text Block]", "documentation": "The entire disclosure for goodwill." } } }, "auth_ref": [ "r336", "r339", "r349", "r827" ] }, "us-gaap_GoodwillImpairedAccumulatedImpairmentLoss": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "GoodwillImpairedAccumulatedImpairmentLoss", "crdr": "credit", "presentation": [ "http://www.comtechtel.com/role/GoodwillDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Goodwill, impaired, accumulated impairment loss", "label": "Goodwill, Impaired, Accumulated Impairment Loss", "documentation": "Amount of accumulated impairment loss for asset representing future economic benefit arising from other asset acquired in business combination or from joint venture formation or both, that is not individually identified and separately recognized." } } }, "auth_ref": [ "r340", "r347", "r827" ] }, "us-gaap_GoodwillImpairmentLoss": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "GoodwillImpairmentLoss", "crdr": "debit", "presentation": [ "http://www.comtechtel.com/role/GoodwillDetails", "http://www.comtechtel.com/role/SegmentInformationDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Goodwill, impairment loss", "label": "Goodwill, Impairment Loss", "documentation": "Amount of impairment loss from asset representing future economic benefit arising from other asset acquired in business combination or from joint venture formation or both, that is not individually identified and separately recognized." } } }, "auth_ref": [ "r5", "r338", "r344", "r350", "r827", "r849" ] }, "us-gaap_GoodwillLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "GoodwillLineItems", "presentation": [ "http://www.comtechtel.com/role/GoodwillDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Goodwill [Line Items]", "label": "Goodwill [Line Items]", "documentation": "Line items represent financial concepts included in a table. 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items that might be included in the application of this element may consist of letters of credit, standby letters of credit, and revolving credit arrangements, under which borrowings can be made up to a
maximum amount as of any point in time conditional on satisfaction of specified terms before, as of and after the date of drawdowns on the line. Includes short-term obligations that would normally be
classified as current liabilities but for which (a) postbalance sheet date issuance of a long term obligation to refinance the short term obligation on a long term basis, or (b) the enterprise has
entered into a financing agreement that clearly permits the enterprise to refinance the short-term obligation on a long term basis and the following conditions are met (1) the agreement does not expire
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Noncash is defined as information about all investing and financing activities of an enterprise during a period that affect recognized assets or liabilities but that do not result in cash receipts or cash payments in the period. \"Part noncash\" refers to that portion of the transaction not resulting in cash receipts or cash payments in the period." } } }, "auth_ref": { "r26", "r27", "r28" } }, "us-gaap_NonoperatingIncomeExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NonoperatingIncomeExpense", "crdr": "credit", "calculation": { "http://www.comtechtel.com/role/CondensedConsolidatedStatementsofOperations": { "parentTag": "us-gaap_IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest", "weight": 1.0, "order": 4.0 } }, "presentation": [ "http://www.comtechtel.com/role/CondensedConsolidatedStatementsofOperations", "http://www.comtechtel.com/role/SegmentInformationDetails" ], "lang": { "en-us": { "role": { "negatedLabel": "Interest (income) and other", "label": "Nonoperating Income (Expense)", "documentation": "The aggregate amount of income or expense from ancillary business-related activities (that is to say, excluding major activities considered part of the normal operations of the business)." } } }, "auth_ref": [ "r113" ] }, "us-gaap_NonoperatingIncomeExpenseAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "NonoperatingIncomeExpenseAbstract", "presentation": [ "http://www.comtechtel.com/role/CondensedConsolidatedStatementsofOperations" ], "lang": { "en-us": { "role": { "terseLabel": "Other expenses (income):", "label": "Nonoperating Income (Expense) [Abstract]" } } }, "auth_ref": [] }, "cmtl_NonrecurringEngineeringProjectsMember": { "xbrltype": "domainItemType", "nsuri": "http://www.comtechtel.com/20241031", "localname": "NonrecurringEngineeringProjectsMember", "presentation": [ "http://www.comtechtel.com/role/AccountsReceivableDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Nonrecurring Engineering Projects", "label": "Nonrecurring Engineering Projects [Member]", "documentation": "Nonrecurring Engineering Projects" } } }, "auth_ref": [] }, "cmtl_NumberOfStockBasedAwardsExercisedAsOfBalanceSheetDate": { "xbrltype": "sharesItemType", "nsuri": "http://www.comtechtel.com/20241031", "localname": "NumberOfStockBasedAwardsExercisedAsOfBalanceSheetDate", "presentation": [ "http://www.comtechtel.com/role/StockBasedCompensationOverviewDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Aggregate number of stock-based awards exercised (in shares)", "label": "Number Of Stock Based Awards Exercised As Of Balance Sheet Date", "documentation": "The number of stock based awards exercised or converted into shares, other instruments, or cash in accordance with the terms of the arrangement as of the balance sheet date." } } }, "auth_ref": [] }, "cmtl_NumberOfTotalStockBasedAwardsOutstanding": { "xbrltype": "sharesItemType", "nsuri": "http://www.comtechtel.com/20241031", "localname": "NumberOfTotalStockBasedAwardsOutstanding", "presentation": [ "http://www.comtechtel.com/role/StockBasedCompensationOverviewDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Number of total stock-based awards outstanding (in shares)", "label": "Number Of Total Stock Based Awards Outstanding", "documentation": "The number of shares reserved for issuance under stock-based award agreements awarded under the plan that validly exist and are outstanding as of the balance sheet date, including vested stock-based awards." } } }, "auth_ref": [] }, "us-gaap_OperatingExpenses": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingExpenses", "crdr": "debit", "calculation": { "http://www.comtechtel.com/role/CondensedConsolidatedStatementsofOperations": { "parentTag": "us-gaap_OperatingIncomeLoss", "weight": -1.0, "order": 2.0 } }, "presentation": { "http://www.comtechtel.com/role/CondensedConsolidatedStatementsofOperations" ], "lang": { "en-us": { "role": { "totalLabel": "Total operating expenses", "label": "Operating Expenses", "documentation": "Generally recurring costs associated with normal operations except for the portion of these expenses which can be clearly related to production and included in cost of sales or services. 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Includes, but is not limited to, single lease cost, after impairment of right-of-use asset, calculated by amortization of remaining right-of-use asset and accretion of lease liability." } } }, "auth_ref": [ "r596", "r857" ] }, "us-gaap_OperatingLeaseImpairmentLoss": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingLeaseImpairmentLoss", "crdr": "debit", "presentation": [ "http://www.comtechtel.com/role/GoodwillDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Operating lease, impairment loss", "label": "Operating Lease, Impairment Loss", "documentation": "Amount of loss from impairment of right-of-use asset from operating lease." } } }, "auth_ref": [ "r1093" ] }, "us-gaap_OperatingLeaseLiabilitiesPaymentsDueAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "OperatingLeaseLiabilitiesPaymentsDueAbstract", "presentation": [ "http://www.comtechtel.com/role/LeasesLeaseLiabilitiesDetails" 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The liquidation preference is the difference between the preference in liquidation and the par or stated values of the share." } } }, "auth_ref": [ "r48", "r49", "r96", "r984", "r1046" ] }, "cmtl_PreferredStockLiquidationRate": { "xbrltype": "percentItemType", "nsuri": "http://www.comtechtel.com/20241031", "localname": "PreferredStockLiquidationRate", "presentation": [ "http://www.comtechtel.com/role/ConvertiblePreferredStockDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Liquidation rate", "label": "Preferred Stock, Liquidation Rate", "documentation": "Preferred Stock, Liquidation Rate" } } }, "auth_ref": [] }, "us-gaap_PreferredStockParOrStatedValuePerShare": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockParOrStatedValuePerShare", "presentation": [ "http://www.comtechtel.com/role/CondensedConsolidatedBalanceSheetsParenthetical", "http://www.comtechtel.com/role/ConvertiblePreferredStockDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Preferred stock, par value (in dollars per share)", "label": "Preferred Stock, Par or Stated Value Per Share", "documentation": "Face amount or stated value per share of preferred stock nonredeemable or redeemable solely at the option of the issuer." } } }, "auth_ref": [ "r96", "r440" ] }, "us-gaap_PreferredStockSharesAuthorized": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockSharesAuthorized", "presentation": [ "http://www.comtechtel.com/role/CondensedConsolidatedBalanceSheetsParenthetical" ], "lang": { "en-us": { "role": { "terseLabel": "Preferred stock, shares authorized (in shares)", "label": "Preferred Stock, Shares Authorized", "documentation": "The maximum number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) permitted to be issued by an entity's charter and bylaws." } } }, "auth_ref": [ "r96", "r731" ] }, "us-gaap_PreferredStockValue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PreferredStockValue", "crdr": "credit", "calculation": { "http://www.comtechtel.com/role/CondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_StockholdersEquityBeforeTreasuryStock", "weight": 1.0, "order": 1.0 } }, "presentation": [ "http://www.comtechtel.com/role/CondensedConsolidatedBalanceSheets" ], "lang": { "en-us": { "role": { "terseLabel": "Preferred stock, par value $0.10 per share; authorized and unissued 1,024,736 and 1,820,173 shares at October\u00a031, 2024 and July\u00a031, 2024, respectively", "label": "Preferred Stock, Value, Issued", "documentation": "Aggregate par or stated value of issued nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable preferred shares, par value and other disclosure concepts are in another section within stockholders' equity." } } }, "auth_ref": [ "r96", "r660", "r850" ] }, "us-gaap_PrepaidExpenseAndOtherAssetsCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PrepaidExpenseAndOtherAssetsCurrent", "crdr": "debit", "calculation": { "http://www.comtechtel.com/role/CondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_AssetsCurrent", "weight": 1.0, "order": 4.0 } }, "presentation": [ "http://www.comtechtel.com/role/CondensedConsolidatedBalanceSheets" ], "lang": { "en-us": { "role": { "terseLabel": "Prepaid expenses and other current assets", "label": "Prepaid Expense and Other Assets, Current", "documentation": "Amount of asset related to consideration paid in advance for costs that provide economic benefits in future periods, and amount of other assets that are expected to be realized or consumed within one year or the normal operating cycle, if longer." } } }, "auth_ref": [ "r980" ] }, "us-gaap_ProceedsFromDivestitureOfBusinesses": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromDivestitureOfBusinesses", "crdr": "debit", "presentation": [ "http://www.comtechtel.com/role/DispositionNarrativeDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Proceeds from divestiture", "label": "Proceeds from Divestiture of Businesses", "documentation": "The cash inflow associated with the amount received from the sale of a portion of the company's business, for example a segment, division, branch or other business, during the period." } } }, "auth_ref": [ "r21" ] }, "us-gaap_ProceedsFromIssuanceOfConvertiblePreferredStock": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromIssuanceOfConvertiblePreferredStock", "crdr": "debit", "presentation": [ 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"Proceeds from subordinated credit facility", "label": "Proceeds from Issuance of Subordinated Long-Term Debt", "documentation": "The cash inflow from a borrowing where a lender is placed in a lien position behind debt having a higher priority of repayment (senior) in liquidation of the entity's assets or underlying collateral." } } }, "auth_ref": [ "r22" ] }, "us-gaap_ProceedsFromRepaymentsOfLinesOfCredit": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProceedsFromRepaymentsOfLinesOfCredit", "crdr": "debit", "calculation": { "http://www.comtechtel.com/role/CondensedConsolidatedStatementsofCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInFinancingActivities", "weight": 1.0, "order": 3.0 } }, "presentation": [ "http://www.comtechtel.com/role/CondensedConsolidatedStatementsofCashFlows" ], "lang": { "en-us": { "role": { "terseLabel": "Net borrowings under revolving loan", "label": "Proceeds from (Repayments of) Lines of Credit", 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For classified balance sheets, represents the current portion of the liabilities (due within one year or within the normal operating cycle if longer)." } } }, "auth_ref": [ "r98", "r1038", "r1039" ] }, "us-gaap_ProductWarrantyAccrualPayments": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProductWarrantyAccrualPayments", "crdr": "debit", "presentation": [ "http://www.comtechtel.com/role/AccruedExpensesandOtherCurrentLiabilitiesProductWarrantyRollforwardDetails" ], "lang": { "en-us": { "role": { "negatedLabel": "Charges incurred", "label": "Standard and Extended Product Warranty Accrual, Decrease for Payments", "documentation": "Amount of decrease in the standard and extended product warranty accrual from payments made in cash or in kind to satisfy claims under the terms of the standard and extended product warranty." } } }, "auth_ref": [ "r395" ] }, "us-gaap_ProductWarrantyAccrualPreexistingIncreaseDecrease": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProductWarrantyAccrualPreexistingIncreaseDecrease", "crdr": "credit", "presentation": [ "http://www.comtechtel.com/role/AccruedExpensesandOtherCurrentLiabilitiesProductWarrantyRollforwardDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Provision for warranty obligations", "label": "Standard and Extended Product Warranty Accrual, Increase (Decrease) for Preexisting Warranties", "documentation": "Amount of increase (decrease) in the standard and extended product warranty accrual from changes in estimates attributable to preexisting product warranties." } } }, "auth_ref": [ "r396" ] }, "us-gaap_PropertyPlantAndEquipmentNet": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyPlantAndEquipmentNet", "crdr": "debit", "calculation": { "http://www.comtechtel.com/role/CondensedConsolidatedBalanceSheets": { "parentTag": "us-gaap_Assets", "weight": 1.0, "order": 2.0 } }, "presentation": [ "http://www.comtechtel.com/role/CondensedConsolidatedBalanceSheets" ], "lang": { "en-us": { "role": { "terseLabel": "Property, plant and equipment, net", "label": "Property, Plant and Equipment, Net", "documentation": "Amount after accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business to produce goods and services and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures." } } }, "auth_ref": [ "r7", "r605", "r656", "r665", "r850" ] }, "us-gaap_ProvisionForDoubtfulAccounts": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProvisionForDoubtfulAccounts", "crdr": "debit", "calculation": { "http://www.comtechtel.com/role/CondensedConsolidatedStatementsofCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 20.0 } }, "presentation": [ "http://www.comtechtel.com/role/CondensedConsolidatedStatementsofCashFlows" ], "lang": { "en-us": { "role": { "terseLabel": "Provision for allowance for doubtful accounts and contract assets", "label": "Accounts Receivable, Credit Loss Expense (Reversal)", "documentation": "Amount of expense (reversal of expense) for expected credit loss on accounts receivable." } } }, "auth_ref": [ "r227", "r330" ] }, "cmtl_ProxySolicitationCosts": { "xbrltype": "monetaryItemType", "nsuri": "http://www.comtechtel.com/20241031", "localname": "ProxySolicitationCosts", "crdr": "debit", "calculation": { "http://www.comtechtel.com/role/CondensedConsolidatedStatementsofOperations": { "parentTag": "us-gaap_OperatingExpenses", "weight": 1.0, "order": 3.0 } }, "presentation": [ "http://www.comtechtel.com/role/CondensedConsolidatedStatementsofOperations", "http://www.comtechtel.com/role/GeneralDetails", "http://www.comtechtel.com/role/SegmentInformationDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Proxy solicitation costs", "label": "Proxy Solicitation Costs", "documentation": "Proxy Solicitation Costs" } } }, "auth_ref": [] }, "cmtl_ProxySolicitationMaximum": { "xbrltype": "monetaryItemType", "nsuri": "http://www.comtechtel.com/20241031", "localname": "ProxySolicitationMaximum", "crdr": "credit", "presentation": [ "http://www.comtechtel.com/role/GeneralDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Proxy solicitation maximum", "label": "Proxy Solicitation Maximum", "documentation": "Proxy Solicitation Maximum" } } }, "auth_ref": [] }, "ecd_PvpTable": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "PvpTable", "presentation": [ "http://xbrl.sec.gov/ecd/role/PvpDisclosure" ], "lang": { "en-us": { "role": { "terseLabel": "Pay vs Performance Disclosure", "label": "Pay vs Performance Disclosure [Table]" } } }, "auth_ref": [ "r920" ] }, "ecd_PvpTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "PvpTableTextBlock", "presentation": [ "http://xbrl.sec.gov/ecd/role/PvpDisclosure" ], "lang": { "en-us": { "role": { "terseLabel": "Pay vs Performance Disclosure, Table", "label": "Pay vs Performance [Table Text Block]" } } }, "auth_ref": [ "r920" ] }, "cmtl_RSUsAndRestrictedStockMember": { "xbrltype": "domainItemType", "nsuri": "http://www.comtechtel.com/20241031", "localname": "RSUsAndRestrictedStockMember", "presentation": [ "http://www.comtechtel.com/role/StockBasedCompensationExpensesDetails", "http://www.comtechtel.com/role/StockBasedCompensationOverviewDetails", "http://www.comtechtel.com/role/StockBasedCompensationPerformanceSharesRSUsRestrictedStockandShareUnitAwardsDetails", "http://www.comtechtel.com/role/StockBasedCompensationStockOptionsDetails" ], "lang": { "en-us": { "role": { "terseLabel": "RSUs and restricted stock", "label": "RSUs And Restricted Stock [Member]", "documentation": "RSUs And Restricted Stock" } } }, "auth_ref": [] }, "srt_RangeAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "RangeAxis", "presentation": [ "http://www.comtechtel.com/role/CreditFacilityDetails", "http://www.comtechtel.com/role/LegalProceedingsandOtherMattersDetails", "http://www.comtechtel.com/role/StockBasedCompensationStockOptionsDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Range
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Includes, but is not limited to, minimum, maximum, weighted average, arithmetic average, and median." } } }, "auth_ref": { "r167", "r169", "r171", "r172", "r174", "r195", "r196", "r390", "r391", "r392", "r393", "r473", "r474", "r502", "r503", "r504", "r513", "r563", "r611", "r612", "r613", "r682", "r684", "r694", "r721", "r722", "r775", "r777", "r779", "r780", "r782", "r803", "r804", "r826", "r834", "r844", "r852", "r853", "r854", "r855", "r868", "r874", "r1035", "r1044", "r1084", "r1100", "r1101", "r1102", "r1103", "r1104" } }, "us-gaap_ReceivableTypeDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ReceivableTypeDomain", "presentation": [ "http://www.comtechtel.com/role/AccountsReceivableDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Receivable [Domain]", "label": "Receivable [Domain]", "documentation": "Financing arrangement representing a contractual right to receive money either on demand or on fixed and determinable dates." } } }, "auth_ref": { "r98", "r104" } }, "us-gaap_ReceivablesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ReceivablesAbstract", "lang": { "en-us": { "role": { "label": "Receivables [Abstract]" } } }, "auth_ref": [] }, "us-gaap_ReceivablesBillingStatusDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ReceivablesBillingStatusDomain", "presentation": { "http://www.comtechtel.com/role/AccountsReceivableDetails" }, "lang": { "en-us": { "role": { "terseLabel": "Receivables Billing Status [Domain]", "label": "Receivables Billing Status [Domain]", "documentation": "Amounts due from customers (or dealers) within the next year (or operating cycle, if longer) for goods or services that have been delivered or used, but not yet paid." } } }, "auth_ref": [] }, "ecd_RecoveryOfErrCompDisclosureLineItems": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "RecoveryOfErrCompDisclosureLineItems", "lang": { "en-us": { "role": { "label": "Recovery of Erroneously Awarded Compensation Disclosure [Line Items]" } } }, "auth_ref": { "r888", "r898", "r908", "r940" } }, "us-gaap_RepaymentsOfLongTermDebt": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RepaymentsOfLongTermDebt", "crdr": "credit", "calculation": { "http://www.comtechtel.com/role/CondensedConsolidatedStatementsofCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInFinancingActivities", "weight": -1.0, "order": 7.0 } }, "presentation": [ "http://www.comtechtel.com/role/CondensedConsolidatedStatementsofCashFlows" ], "lang": { "en-us": { "role": { "negatedTerseLabel": "Repayment of term loan", "label": "Repayments of Long-Term Debt", "documentation": "The cash outflow for debt initially having maturity due after one year or beyond the normal operating cycle, if longer." } } }, "auth_ref": { "r117", "r702" } }, "us-gaap_ReportingUnitPercentageOfFairValueInExcessOfCarryingAmount": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ReportingUnitPercentageOfFairValueInExcessOfCarryingAmount", "presentation": [ "http://www.comtechtel.com/role/CreditFacilityDetails", "http://www.comtechtel.com/role/GoodwillDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Percentage of fair value in excess of carrying amount for reporting unit", "label": "Reporting Unit, Percentage of Fair Value in Excess of Carrying Amount", "documentation": "Percentage of fair value of reporting unit in excess of carrying amount." } } }, "auth_ref": [] }, "us-gaap_ResearchAndDevelopmentExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ResearchAndDevelopmentExpense", "crdr": "debit", "calculation": { "http://www.comtechtel.com/role/CondensedConsolidatedStatementsofOperations": { "parentTag": "us-gaap_OperatingExpenses", "weight": 1.0, "order": 5.0 } }, "presentation": [ "http://www.comtechtel.com/role/CondensedConsolidatedStatementsofOperations" ], "lang": { "en-us": { "role": { "terseLabel": "Research and development", "label": "Research and Development Expense", "documentation": "Amount of expense for research and development. Includes, but is not limited to, cost for computer software product to be sold, leased, or otherwise marketed and writeoff of research and development assets acquired in transaction other than business combination or joint venture formation or both. Excludes write-down of intangible asset acquired in business combination or from joint venture formation or both, used in research and development activity." } } }, "auth_ref": { "r514", "r806", "r821", "r1105" } }, "us-gaap_ResearchAndDevelopmentExpenseMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ResearchAndDevelopmentExpenseMember", "presentation": [ "http://www.comtechtel.com/role/StockBasedCompensationExpensesDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Research and development expenses", "label": "Research and Development Expense [Member]", "documentation": "Primary financial statement caption in which the reported facts about research and development expense have been included." } } }, "auth_ref": [] }, "ecd_RestatementDateAxis": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "RestatementDateAxis", "presentation": [ "http://xbrl.sec.gov/ecd/role/ErrCompDisclosure" ], "lang": { "en-us": { "role": { "terseLabel": "Restatement Determination Date", "label": "Restatement Determination Date [Axis]" } } }, "auth_ref": [ "r889", "r899", "r909", "r941" ] }, "ecd_RestatementDeterminationDate": { "xbrltype": "dateItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "RestatementDeterminationDate", "presentation": [ "http://xbrl.sec.gov/ecd/role/ErrCompDisclosure" ], "lang": { "en-us": { "role": { "terseLabel": "Restatement Determination Date", "label": "Restatement Determination Date" } } }, "auth_ref": [ "r890", "r900", "r910", "r942" ] }, "ecd_RestatementDoesNotRequireRecoveryTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "RestatementDoesNotRequireRecoveryTextBlock", "presentation": [ "http://xbrl.sec.gov/ecd/role/ErrCompDisclosure" ], "lang": { "en-us": { "role": { "terseLabel": "Restatement does not require Recovery", "label": "Restatement Does Not Require Recovery [Text Block]" } } }, "auth_ref": [ "r897", "r907", "r917", "r949" ] }, "us-gaap_RestructuringAndRelatedActivitiesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RestructuringAndRelatedActivitiesAbstract", "lang": { "en-us": { "role": { "terseLabel": "Restructuring and Related Activities [Abstract]", "label": "Restructuring and Related Activities [Abstract]" } } }, "auth_ref": [] }, "us-gaap_RestructuringAndRelatedActivitiesDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RestructuringAndRelatedActivitiesDisclosureTextBlock", "presentation": [ "http://www.comtechtel.com/role/CostReduction" ], "lang": { "en-us": { "role": { "terseLabel": "Cost Reduction", "label": "Restructuring and Related Activities Disclosure [Text Block]", "documentation": "The entire disclosure for restructuring and related activities. Description of restructuring activities such as exit and disposal activities, include facts and circumstances leading to the plan, the expected plan completion date, the major types of costs associated with the plan activities, total expected costs, the accrual balance at the end of the period, and the periods over which the remaining accrual will be settled." } } }, "auth_ref": { "r376", "r377", "r379", "r382", "r387" } }, "us-gaap_RestructuringAndRelatedCostNumberOfPositionsEliminatedPeriodPercent": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RestructuringAndRelatedCostNumberOfPositionsEliminatedPeriodPercent", "presentation": [ "http://www.comtechtel.com/role/CostReductionDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Restructuring and related cost, number of positions eliminated, period percent", "label": "Restructuring and Related Cost, Number of Positions Eliminated, Period Percent", "documentation": "The number of positions eliminated during the period as a percentage of total positions eliminated during the period in connection with the restructuring plan(s)." } } }, "auth_ref": [] }, "us-gaap_RestructuringCharges": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RestructuringCharges", "crdr": "debit", "presentation": [ "http://www.comtechtel.com/role/DispositionNarrativeDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Restructuring charges", "label": "Restructuring Charges", "documentation": "Amount of expenses associated with exit or disposal activities pursuant to an authorized plan. 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Includes, but is not limited to, disaggregation of revenue, credit loss recognized from contract with customer, judgment and change in judgment related to contract with customer, and asset recognized from cost incurred to obtain or fulfill contract with customer. Excludes insurance and lease contracts." } } }, "auth_ref": { "r164", "r461", "r462", "r463", "r464", "r465", "r466", "r467", "r468", "r472" } }, "us-gaap_RevenueRecognitionPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueRecognitionPolicyTextBlock", "presentation": [ "http://www.comtechtel.com/role/GeneralPolicy" ], "lang": { "en-us": { "role": { "terseLabel": "Revenue Recognition", "label": "Revenue [Policy Text Block]", "documentation": "Disclosure of accounting policy for revenue. 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These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, "auth_ref": [] }, "us-gaap_RevenueRemainingPerformanceObligationExpectedTimingOfSatisfactionPeriod1": { "xbrltype": "durationItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueRemainingPerformanceObligationExpectedTimingOfSatisfactionPeriod1", "presentation": [ "http://www.comtechtel.com/role/RevenueRecognitionNarrativeDetails", "http://www.comtechtel.com/role/RevenueRecognitionRemainingPerformanceObligationsDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Remaining performance obligations, period", "label": "Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Period", "documentation": "Period in which remaining performance obligation is expected to be recognized as revenue, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days." } } }, "auth_ref": [ "r160" ] }, "us-gaap_RevenueRemainingPerformanceObligationExpectedTimingOfSatisfactionStartDateAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueRemainingPerformanceObligationExpectedTimingOfSatisfactionStartDateAxis", "presentation": [ "http://www.comtechtel.com/role/AccountsReceivableDetails", "http://www.comtechtel.com/role/RevenueRecognitionNarrativeDetails", "http://www.comtechtel.com/role/RevenueRecognitionRemainingPerformanceObligationsDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]", "label": "Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]", "documentation": "Start date of time band for expected timing of satisfaction of remaining performance obligation, in YYYY-MM-DD format." } } }, "auth_ref": [ "r160" ] }, "us-gaap_RevenueRemainingPerformanceObligationExpectedTimingOfSatisfactionTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RevenueRemainingPerformanceObligationExpectedTimingOfSatisfactionTable", "presentation": [ "http://www.comtechtel.com/role/RevenueRecognitionRemainingPerformanceObligationsDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction [Table]", "label": "Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction [Table]", "documentation": "Disclosure of information about expected timing for satisfying remaining performance obligation." } } }, "auth_ref": [] }, "us-gaap_Revenues": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "Revenues", "crdr": "credit", "calculation": { "http://www.comtechtel.com/role/CondensedConsolidatedStatementsofOperations": { "parentTag": "us-gaap_GrossProfit", "weight": 1.0, "order": 1.0 } }, "presentation": [ "http://www.comtechtel.com/role/CondensedConsolidatedStatementsofOperations", "http://www.comtechtel.com/role/DispositionNarrativeDetails", "http://www.comtechtel.com/role/RevenueRecognitionDisaggregationofRevenueDetails", "http://www.comtechtel.com/role/SegmentInformationDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Net sales", "label": "Revenues", "documentation": "Amount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss)." } } }, "auth_ref": [ "r153", "r154", "r225", "r238", "r201", "r290", "r291", "r306", "r312", "r315", "r317", "r319", "r324", "r399", "r400", "r402", "r403", "r404", "r405", "r406", "r408", "r409", "r576", "r655", "r821", "r1042" ] }, "cmtl_ReversedContractCosts": { "xbrltype": "monetaryItemType", "nsuri": "http://www.comtechtel.com/20241031", "localname": "ReversedContractCosts", "crdr": "credit", "presentation": [ "http://www.comtechtel.com/role/DispositionNarrativeDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Reversed contract costs", "label": "Reversed Contract Costs", "documentation": "Reversed Contract Costs" } } }, "auth_ref": [] }, "cmtl_ReversedRevenue": { "xbrltype": "monetaryItemType", "nsuri": "http://www.comtechtel.com/20241031", "localname": "ReversedRevenue", "crdr": "debit", 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income or comprehensive income, amount capitalized in statement of financial position, and corresponding reporting line item in financial statements." } } }, "auth_ref": [ "r57" ] }, "us-
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Reportable segments include those that meet any of the following quantitative thresholds a) it's reported revenue, including sales to external customers and intersegment sales or transfers is 10 percent or more of the combined revenue, internal and external, of all operating segments b) the absolute amount of its reported profit or loss is 10 percent or more of the greater, in absolute amount of 1) the combined reported profit of all operating segments that did not report a loss or 2) the combined reported loss of all operating segments that did report a loss c) its assets are 10 percent or more of the combined assets of all operating segments." } } }, "auth_ref": [ "r156", "r201", "r205", "r206", "r287", "r288", "r289", "r302", "r304", "r305", "r310", "r311", "r312", "r313", "r314", "r315", "r316", "r319", "r817", "r819", "r820", "r821", "r823", "r824", "r825" ] }, "us-gaap_SegmentReportingInformationLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SegmentReportingInformationLineItems", "presentation": [ "http://www.comtechtel.com/role/SegmentInformationDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Segment Reporting Information [Line Items]", "label": "Segment Reporting Information [Line Items]", "documentation": "Line items represent financial concepts included in a table. 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Direct selling expenses (for example, credit, warranty, and advertising) are expenses that can be directly linked to the sale of specific products. Indirect selling expenses are expenses that cannot be directly linked to the sale of specific products, for example telephone expenses, Internet, and postal charges. General and administrative expenses include salaries of non-sales personnel, rent, utilities, communication, etc." } } }, "auth_ref": [ "r112" ] }, "us-gaap_SellingGeneralAndAdministrativeExpensesMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SellingGeneralAndAdministrativeExpensesMember", "presentation": [ "http://www.comtechtel.com/role/CostReductionDetails", "http://www.comtechtel.com/role/SegmentInformationDetails", "http://www.comtechtel.com/role/StockBasedCompensationExpensesDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Selling, general and administrative expenses", "label": "Selling, General and Administrative Expenses [Member]", "documentation": "Primary financial statement caption encompassing selling, general and administrative expense." } } }, "auth_ref": [] }, "cmtl_SeriesA1ConvertiblePreferredStockMember": { "xbrltype": "domainItemType", "nsuri": "http://www.comtechtel.com/20241031", "localname": "SeriesA1ConvertiblePreferredStockMember", "presentation": [ "http://www.comtechtel.com/role/ConvertiblePreferredStockDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Series A-1 Convertible Preferred Stock", "label": "Series A-1 Convertible Preferred Stock [Member]", "documentation": "Series A-1 Convertible Preferred Stock" } } }, "auth_ref": [] }, "cmtl_SeriesB1ConvertiblePreferredStockMember": { "xbrltype": "domainItemType", "nsuri": "http://www.comtechtel.com/20241031", "localname": "SeriesB1ConvertiblePreferredStockMember", "presentation": [ "http://www.comtechtel.com/role/ConvertiblePreferredStockDetails", "http://www.comtechtel.com/role/ConvertiblePreferredStockScheduleofConversionsofStockDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Series B-1 Convertible Preferred Stock", "label": "Series B-1 Convertible Preferred Stock [Member]", "documentation": "Series B-1 Convertible Preferred Stock" } } }, "auth_ref": [] }, "cmtl_SeriesB2ConvertiblePreferredStockMember": { "xbrltype": "domainItemType", "nsuri": "http://www.comtechtel.com/20241031", "localname": "SeriesB2ConvertiblePreferredStockMember", "presentation": [ "http://www.comtechtel.com/role/ConvertiblePreferredStockDetails", "http://www.comtechtel.com/role/ConvertiblePreferredStockScheduleofConversionsofStockDetails", "http://www.comtechtel.com/role/ConvertiblePreferredStockTemporaryEquityDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Series B-2 Convertible Preferred Stock", "label": "Series B-2 Convertible Preferred Stock [Member]", "documentation": "Series B-2 Convertible Preferred Stock" } } }, "auth_ref": [] }, "us-gaap_SeriesBPreferredStockMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SeriesBPreferredStockMember", "presentation": [ "http://www.comtechtel.com/role/ConvertiblePreferredStockDetails", "http://www.comtechtel.com/role/GeneralDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Series B Preferred Stock", "label": "Series B Preferred Stock [Member]", "documentation": "Series B preferred stock." } } }, "auth_ref": [ "r976", "r977", "r1047" ] }, "us-gaap_SeveranceCosts1": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SeveranceCosts1", "crdr": "debit", "presentation": [ "http://www.comtechtel.com/role/CostReductionDetails" ], "lang": { "en-us": { "role": { "terseLabel": "Severance costs", "label": "Severance Costs", "documentation": "Amount of expenses for special or contractual termination benefits provided to current employees involuntarily terminated under a benefit arrangement associated exit or disposal activities pursuant to an authorized plan. 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Temporary equity is a security with redemption features that are outside the control of the issuer, is not classified as an asset or liability in conformity with GAAP, and is not mandatorily redeemable. Includes any type of security that is redeemable at a fixed or determinable price or on a fixed or determinable date or dates, is redeemable at the option of the holder, or has conditions for redemption which are not solely within the control of the issuer. 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If the security is a warrant or a rights issue, the warrant or rights issue is considered to be temporary equity if the issuer cannot demonstrate that it would be able to deliver upon the exercise of the option by the holder in all cases. 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Temporary equity is a security with redemption features that are outside the control of the issuer, is not classified as an asset or liability in conformity with GAAP, and is not mandatorily redeemable. Includes any type of security that is redeemable at a fixed or determinable price or on a fixed or determinable date or dates, is redeemable at the option of the holder, or has conditions for redemption which are not solely within the control of the issuer. If convertible, the issuer does not control the actions or events necessary to issue the maximum number of shares that could be required to be delivered under the conversion option if the holder exercises the option to convert the stock to another class of equity. If the security is a warrant or a rights issue, the warrant or rights issue is considered to be temporary equity if the issuer cannot demonstrate that it would be able to deliver upon the exercise of the option by the holder in all cases. 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Temporary equity is a security with redemption features that are outside the control of the issuer, is not classified as an asset or liability in conformity with GAAP, and is not mandatorily redeemable. Includes any type of security that is redeemable at a fixed or determinable price or on a fixed or determinable date or dates, is redeemable at the option of the holder, or has conditions for redemption

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which are not solely within the control of the issuer. If convertible, the issuer does not control the actions or events necessary to issue the maximum number of shares that could be required to be delivered under the conversion option if the holder exercises the option to convert the stock to another class of equity. If the security is a warrant or a rights issue, the warrant or rights issue is considered to be temporary equity if the issuer cannot demonstrate that it would be able to deliver upon the exercise of the option by the holder in all cases. Includes stock with put option held by ESOP and stock redeemable by holder only in the event of a change in control of the issuer." } } }, "auth_ref": [ "r95" ] }, "cmtl_TemporaryEquitySharesExtinguished": { "xbrltype": "sharesItemType", "nsuri": "http://www.comtechtel.com/20241031", "localname": "TemporaryEquitySharesExtinguished", "presentation": [
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In the opinion of management, the information furnished reflects all material adjustments (which include normal recurring adjustments) necessary for a fair presentation of the results for the unaudited interim periods. Our results of operations for such periods are not necessarily indicative of the results of operations to be expected for the full fiscal year.
 The preparation of our Condensed Consolidated Financial Statements in conformity with accounting principles generally accepted in the United States of America requires us to make estimates and assumptions that affect the reported amount of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the Condensed Consolidated Financial Statements, and the reported amounts of net sales and expenses during the reported period. Actual results may differ from those estimates.
 Our Condensed Consolidated Financial Statements should be read in conjunction with our audited consolidated financial statements, filed with the Securities and Exchange Commission ("SEC"), for the fiscal year ended July 31, 2024 and the notes thereto contained in our Annual Report on Form 10-K, and all of our other filings with the SEC.
 Liquidity and Going Concern
 Pursuant to the requirements of ASC Topic 205-40, "Disclosure of Uncertainties About an Entity's Ability to Continue as a Going Concern," we are required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about our ability to continue as a going concern. This evaluation does not take into consideration the potential mitigating effect of our plans that have not been fully implemented or are not within our control as of the date the unaudited Condensed Consolidated Financial Statements are issued. When substantial doubt exists, we are required to evaluate whether the mitigating effect of our plans sufficiently alleviates substantial doubt about our ability to continue as a going concern. The mitigating effect of our plans, however, is only considered if both (i) it is probable that the plans will be effectively implemented within one year after the date that the unaudited Condensed Consolidated Financial Statements are issued, and (ii) it is probable that the plans, when implemented, will mitigate the relevant conditions or events that raise substantial doubt about our ability to continue as a going concern within one year after the date that the unaudited Condensed Consolidated Financial Statements are issued.
 As of the date these financial statements were issued (the "issuance date"), we evaluated whether the following conditions or events, considered in the aggregate, raise substantial doubt about our ability to continue as a going concern over the next twelve months beyond the issuance date.
 Over the past three fiscal years, we incurred operating losses of $79,890,000, $14,660,000 and $33,752,000 in fiscal 2024, 2023 and 2022, respectively. More recently, we recognized an operating loss of $129,170,000 in the three months ended October 31, 2024. In addition, over the past three fiscal years, net cash used in operating activities was $54,495,000 and $4,433,000 in fiscal 2024 and 2023, respectively, and net cash provided by operating activities was $1,997,000 in fiscal 2022. More recently, net cash used in operating activities was $21,806,000 in the three months ended October 31, 2024. Our ability to meet future anticipated liquidity needs over the next year beyond the issuance date will largely depend on our ability to generate positive cash inflows from operations, maximize our borrowing capacity under our Credit Facility, as discussed further below, and/or secure other sources of outside capital. While we believe we will be able to generate sufficient positive cash inflows, maximize our borrowing capacity and secure outside capital, there can be no assurance our plans will be successfully implemented and, as such, we may be unable to continue as a going concern over the next year beyond the issuance date. As discussed further in Note (10) — Credit Facility, on June 17, 2024, we entered into a $222,000,000 credit facility with a new syndicate of lenders, which replaced our prior credit facility. As further discussed below, we subsequently amended the credit facility on October 17, 2024 (the "Credit Facility"). The Credit Facility consists of a committed $162,000,000 term loan ("Term Loan") and $60,000,000 revolving loan ("Revolver Loan"). At October 31, 2024 and January 10, 2025 (the date closest to the issuance date), total outstanding borrowings under the Credit Facility were $199,495,000. At both October 31, 2024 and January 10, 2025, $32,500,000 was drawn on the Revolver Loan. As of the issuance date, our available sources of liquidity approximate $28,500,000, consisting solely of qualified cash and cash equivalents. That is, our available sources of liquidity do not include the remaining portion of the committed Revolver Loan due to the revolving lender's and Agent's consent right, discussed below, to any borrowings that exceed $32,500,000.
 The Credit Facility, among other things, requires compliance with new restrictive and financial covenants, including: a maximum Net Leverage Ratio of 3.25x commencing with the fiscal quarter ending January 31, 2025; a minimum Fixed Charge Coverage Ratio of 1.20x commencing with the four fiscal quarter period ending January 31, 2025; a minimum Average Liquidity requirement at each quarter end of $20,000,000; and a minimum EBITDA of $35,000,000 for the four fiscal quarter period ending October 31, 2025. Such ratios and minimum EBITDA adjust under the Credit Facility in future periods. Over the next twelve months beyond the issuance date, commencing with our fiscal quarter ending January 31, 2025, we believe that we will not be able to comply with one or more of these covenants.
 The Credit Facility was amended on October 17, 2024 to waive certain defaults or events of default, including in connection with our Net Leverage Ratio and Fixed Charge Coverage Ratio covenants as of July 31, 2024. The amendment also, among other things: (i) increased the interest rate margins applicable to the loans; (ii) modified certain financial and collateral reporting requirements; (iii) provided a consent right to the revolving lender and Agent with respect to $27,500,000 of Revolver Loan borrowings above $32,500,000; (iv) permitted the incurrence of $25,000,000 of senior unsecured subordinated debt (as described below); (v) amended the maturity date to the earlier of (x) July 31, 2028 or (y) 90 days prior to the earliest date that the debt under the Subordinated Credit Agreement (as defined below) becomes due and payable; and (vi) suspended certain financial covenant testing through the end of our fiscal quarter ending January 31, 2025.
 In addition, we entered into a Subordinated Credit Agreement with the existing holders of our Convertible Preferred Stock (the "Subordinated Credit Agreement") on October 17, 2024, which provides a subordinated unsecured term loan facility in the aggregate principal amount of $25,000,000 (the "Subordinated Credit Facility"). The proceeds of the Subordinated Credit Facility: (i) cured our default on certain financial covenants under the Credit Facility, as discussed above; (ii) provided additional liquidity to us; and (iii) funded our general working capital needs.
 Our ability to meet our current obligations as they become due may be impacted by our ability to remain compliant with the financial covenants required by the Credit Facility, or to obtain future waivers or amendments from the lenders in the event compliance is not maintained. While we believe we will be able to secure such waivers or amendments, as needed, there can be no assurance such waivers or amendments will be secured or on terms that are acceptable to us. If we are unable to secure waivers or amendments, the lenders may declare an event of default, which would cause an immediate acceleration and repayment of all outstanding principal, interest and fees due under our Credit Facility. Absent our ability to repay the forgoing amounts upon the declaration of an event of default, the lenders may exercise their rights and remedies under the Credit Facility, which may include, among others, a seizure of substantially all of our assets and/or the liquidation of our operations. If an event of default occurs that allows the lenders to exercise these rights and remedies over the next year beyond the issuance date, we will be unable to continue as a going concern. As of the issuance date, our plans to address our ability to continue as a going concern include, among

other things:
 •executing a strategy to transform Comtech (ongoing and future actions supporting our transformation strategy include: an exploration of strategic alternatives for our various businesses and product lines; the pursuit of further portfolio-shaping opportunities to enhance profitability, efficiency and focus; and the implementation of additional operational initiatives to both achieve profitable results from operations as well as to align our go-forward cost structure with our future state business), as discussed further in Note (21) — Cost Reduction and Restructuring Related Activities; •pursuing initiatives to reduce investments in working capital, namely accounts receivable and inventory; •improving process disciplines to attain and maintain profitable operations by entering into more favorable sales or service contracts; •reevaluating our business plans to identify opportunities (e.g., within each of our segments) to focus future investment on our most strategic, high-margin revenue opportunities; •reevaluating our business plans to identify opportunities to further reduce capital expenditures; •seeking opportunities to improve liquidity through any combination of debt and/or equity financing (including possibly restructuring our Credit Facility, Convertible Preferred Stock and/or Subordinated Credit Facility); and •seeking other strategic transactions and/or measures including, but not limited to, the potential sale or divestiture of assets in addition to the wind down of our steerable antenna product line in Basingstoke, U.K.
 While we believe the implementation of some or all of the elements of our plans over the next year beyond the issuance date will be successful, these plans are not all solely within management's control and, as such, we can provide no assurance our plans are probable of being effectively implemented as of the issuance date. Therefore, the adverse conditions and events described above are uncertainties that raise substantial doubt about our ability to continue as a going concern. The accompanying Condensed Consolidated Financial Statements have been prepared on the basis that we will continue to operate as a going concern, which contemplates we will be able to realize assets and settle liabilities and commitments in the normal course of business for the foreseeable future. Accordingly, the accompanying Condensed Consolidated Financial Statements do not include any adjustments that may result from the outcome of these uncertainties.
 CEO Transition Costs and Related On March 12, 2024, Ken Peterman's employment with the Company was terminated for cause and the Board of Directors (the "Board") appointed John Ratigan as interim CEO and Mark Quinlan as Chairman of the Board ("Chairman"). Prior to the changes, John Ratigan served as our Chief Corporate Development Officer and Mark Quinlan served as a member of our Board. Upon termination of his employment, Ken Peterman was deemed to have resigned from his position as Chairman and as a director pursuant to his employment contract. On October 28, 2024, John Ratigan became our President and CEO. Also, on November 26, 2024, existing Board members, Kenneth H. Traub and Lieutenant General (Retired) Bruce T. Crawford, were appointed Executive Chairman and Lead Independent Director, respectively, and Mark Quinlan resigned from his position as Chairman. During the three months ended October 31, 2024, CEO transition costs were $598,000 and consisted primarily of legal and related expenses in our Unallocated segment. There were no similar costs in the corresponding period of the prior year.
 Subsequent to quarter end, the Board has named Mr. Traub as President and CEO, effective as of January 13, 2025, in addition to his current role as Chairman, replacing Mr. Ratigan effective immediately. Pursuant to his separation agreement and release, Mr. Ratigan resigned from his position as President and CEO and as a director. Proxy Solicitation Costs On November 17, 2024, we entered into a cooperation agreement (the "Cooperation Agreement") with Fred Kornberg, Michael Porcelain and Oleg Timoshenko (collectively the "Investor Group"). Pursuant to the Cooperation Agreement, our Board appointed Michael J. Hildebrandt to serve on the Board and agreed to nominate, support and recommend Mr. Hildebrandt for election at our Fiscal 2024 Annual Meeting of Stockholders (the "2024 Annual Meeting"). Also, we agreed not to renominate two incumbent directors for election at the 2024 Annual Meeting and the Investor Group agreed to withdraw its nomination of candidates for election to the Board at the 2024 Annual Meeting to, instead, support our slate of directors for election. Pursuant to the Cooperation Agreement, we and the Investor Group will cooperate to identify an additional candidate to be appointed to the Board at a later date as an independent director. During the three months ended October 31, 2024, we incurred $1,583,000 in proxy solicitation costs, consisting principally of legal and advisory fees. In connection with the Cooperation Agreement and Investor Group's nomination of candidates to the Board and related matters, the Investor Group is entitled to the reimbursement of its documented out-of-pocket fees and expenses, subject to certain limitations, in an amount not to exceed $350,000. Such amount was expensed and paid in the second quarter of fiscal 2025. The accompanying Condensed Consolidated Financial Statements of Comtech Telecommunications Corp. and its subsidiaries ("Comtech," "we," "us," or "our") as of and for the three months ended October 31, 2024 and 2023 are unaudited. In the opinion of management, the information furnished reflects all material adjustments (which include normal recurring adjustments) necessary for a fair presentation of the results for the unaudited interim periods. Our results of operations for such periods are not necessarily indicative of the results of operations to be expected for the full fiscal year.
 The preparation of our Condensed Consolidated Financial Statements in conformity with accounting principles generally accepted in the United States of America requires us to make estimates and assumptions that affect the reported amount of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the Condensed Consolidated Financial Statements, and the reported amounts of net sales and expenses during the reported period. Actual results may differ from those estimates.
 Our Condensed Consolidated Financial Statements should be read in conjunction with our audited consolidated financial statements, filed with the Securities and Exchange Commission ("SEC"), for the fiscal year ended July 31, 2024 and the notes thereto contained in our Annual Report on Form 10-K, and all of our other filings with the SEC.
 Liquidity and Going Concern
 Pursuant to the requirements of ASC Topic 205-40, "Disclosure of Uncertainties About an Entity's Ability to Continue as a Going Concern," we are required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about our ability to continue as a going concern. This evaluation does not take into consideration the potential mitigating effect of our plans that have not been fully implemented or are not within our control as of the date the unaudited Condensed Consolidated Financial Statements are issued. When substantial doubt exists, we are required to evaluate whether the mitigating effect of our plans sufficiently alleviates substantial doubt about our ability to continue as a going concern. The mitigating effect of our plans, however, is only considered if both (i) it is probable that the plans will be effectively implemented within one year after the date that the unaudited Condensed Consolidated Financial Statements are issued, and (ii) it is probable that the plans, when implemented, will mitigate the relevant conditions or events that raise substantial doubt about our ability to continue as a going concern within one year after the date that the unaudited Condensed Consolidated Financial Statements are issued.
 As of the date these financial statements were issued (the "issuance date"), we evaluated whether the following conditions or events, considered in the aggregate, raise substantial doubt about our ability to continue as a going concern over the next twelve months beyond the issuance date.
 Over the past three fiscal years, we incurred operating losses of $79,890,000, $14,660,000 and $33,752,000 in fiscal 2024, 2023 and 2022, respectively. More recently, we recognized an operating loss of $129,170,000 in the three months ended October 31, 2024. In addition, over the past three fiscal years, net cash used in operating activities was $54,495,000 and $4,433,000 in fiscal 2024 and 2023, respectively, and net cash provided by operating activities was $1,997,000 in fiscal 2022. More recently, net cash used in operating activities was $21,806,000 in the three months ended October 31, 2024. Our ability to meet future anticipated liquidity needs over the next year beyond the issuance date will largely depend on our ability to generate positive cash inflows from operations, maximize our borrowing capacity under our Credit Facility, as discussed further below, and/or secure other sources of outside capital. While we believe we will be able to generate sufficient positive cash inflows, maximize our borrowing capacity and secure outside capital, there can be no assurance our plans will be successfully implemented and, as such, we may be unable to continue as a going concern over the next year beyond the issuance date. As discussed further in Note (10) — Credit Facility, on June 17, 2024, we entered into a $222,000,000 credit facility with a new syndicate of lenders, which replaced our prior credit facility. As further discussed below, we subsequently amended the credit facility on October 17, 2024 (the "Credit Facility"). The Credit Facility consists of a committed $162,000,000 term loan ("Term Loan") and $60,000,000 revolving loan ("Revolver Loan"). At October 31, 2024 and January 10, 2025 (the date closest to the issuance date), total outstanding borrowings under the Credit Facility were $199,495,000. At both October 31, 2024 and January 10, 2025, $32,500,000 was drawn on the Revolver Loan. As of the issuance date, our available sources of liquidity approximate $28,500,000, consisting solely of qualified cash and cash equivalents. That is, our available sources of liquidity do not include the remaining portion of the committed Revolver Loan due to the revolving lender's and Agent's consent right, discussed below, to any borrowings that exceed $32,500,000.
 The Credit Facility, among other things, requires compliance with new restrictive and financial covenants, including: a maximum Net Leverage Ratio of 3.25x commencing with the fiscal quarter ending January 31, 2025; a minimum Fixed Charge Coverage Ratio of 1.20x commencing with the four fiscal quarter period ending January 31, 2025; a minimum Average Liquidity requirement at each quarter end of $20,000,000; and a minimum EBITDA of $35,000,000 for the four fiscal quarter period ending October 31, 2025. Such ratios and minimum EBITDA adjust under the Credit Facility in future periods. Over the next twelve months beyond the issuance date, commencing with our fiscal quarter ending January 31, 2025, we believe that we will not be able to comply with one or more of these covenants.
 The Credit Facility was amended on October 17, 2024 to waive certain defaults or events of default, including in connection with our Net Leverage Ratio and Fixed Charge Coverage Ratio covenants as of July 31, 2024. The amendment also, among other things: (i) increased the interest rate margins applicable to the loans; (ii) modified certain financial and collateral reporting requirements; (iii) provided a consent right to the revolving lender and Agent with respect

*to $27,500,000 of Revolver Loan borrowings above $32,500,000; (iv) permitted the incurrence of $25,000,000 of senior unsecured subordinated debt (as described below); (v) amended the maturity date to the earlier of (x) July 31, 2028 or (y) 90 days prior to the earliest date that the debt under the Subordinated Credit Agreement (as defined below) becomes due and payable; and (vi) suspended certain financial covenant testing through the end of our fiscal quarter ending January 31, 2025.
 In addition, we entered into a Subordinated Credit Agreement with the existing holders of our Convertible Preferred Stock (the "Subordinated Credit Agreement") on October 17, 2024, which provides a subordinated unsecured term loan facility in the aggregate principal amount of $25,000,000 (the "Subordinated Credit Facility"). The proceeds of the Subordinated Credit Facility: (i) cured our default on certain financial covenants under the Credit Facility, as discussed above; (ii) provided additional liquidity to us; and (iii) funded our general working capital needs.
 Our ability to meet our current obligations as they become due may be impacted by our ability to remain compliant with the financial covenants required by the Credit Facility, or to obtain future waivers or amendments from the lenders in the event compliance is not maintained. While we believe we will be able to secure such waivers or amendments, as needed, there can be no assurance such waivers or amendments will be secured or on terms that are acceptable to us. If we are unable to secure waivers or amendments, the lenders may declare an event of default, which would cause an immediate acceleration and repayment of all outstanding principal, interest and fees due under our Credit Facility. Absent our ability to repay the forgoing amounts upon the declaration of an event of default, the lenders may exercise their rights and remedies under the Credit Facility, which may include, among others, a seizure of substantially all of our assets and/or the liquidation of our operations. If an event of default occurs that allows the lenders to exercise these rights and remedies over the next year beyond the issuance date, we will be unable to continue as a going concern. As of the issuance date, our plans to address our ability to continue as a going concern include, among other things:
 •executing a strategy to transform Comtech (ongoing and future actions supporting our transformation strategy include: an exploration of strategic alternatives for our various businesses and product lines; the pursuit of further portfolio-shaping opportunities to enhance profitability, efficiency and focus; and the implementation of additional operational initiatives to both achieve profitable results from operations as well as to align our go-forward cost structure with our future state business), as discussed further in Note (21) – Cost Reduction and Restructuring Related Activities; •pursuing initiatives to reduce investments in working capital, namely accounts receivable and inventory; •improving process disciplines to attain and maintain profitable operations by entering into more favorable sales or service contracts; •reevaluating our business plans to identify opportunities (e.g., within each of our segments) to focus future investment on our most strategic, high-margin revenue opportunities; •reevaluating our business plans to identify opportunities to further reduce capital expenditures; •seeking opportunities to improve liquidity through any combination of debt and/or equity financing (including possibly restructuring our Credit Facility, Convertible Preferred Stock and/or Subordinated Credit Facility); and •seeking other strategic transactions and/or measures including, but not limited to, the potential sale or divestiture of assets in addition to the wind down of our steerable antenna product line in Basingstoke, U.K.
 While we believe the implementation of some or all of the elements of our plans over the next year beyond the issuance date will be successful, these plans are not all solely within management's control and, as such, we can provide no assurance our plans are probable of being effectively implemented as of the issuance date. Therefore, the adverse conditions and events described above are uncertainties that raise substantial doubt about our ability to continue as a going concern. The accompanying Condensed Consolidated Financial Statements have been prepared on the basis that we will continue to operate as a going concern, which contemplates we will be able to realize assets and settle liabilities and commitments in the normal course of business for the foreseeable future. Accordingly, the accompanying Condensed Consolidated Financial Statements do not include any adjustments that may result from the outcome of these uncertainties. 79890000-14660000-33752000-129170000-54495000-44330001997000-21806000222000000162000000600000001994950003250000028500000325000003.251.2020000000350000002750000032500000250000009P90D250000005980001583000350000Business Divestitures PST Divestiture - On November 7, 2023, we completed the divestiture of our solid-state RF microwave high power amplifiers and control components product line, which was included in our Satellite and Space Communications segment, pursuant to a stock sale agreement entered into on October 11, 2023 (the "PST Divestiture"). The final sales price for this divestiture was $35,459,000, of which we received $33,277,000 in cash proceeds, net of transaction costs. Based on the carrying amount of net assets related to the PST Divestiture, we recognized a GAAP pre-tax loss of $1,199,000 in fiscal 2024.
 CGC Divestiture - In fiscal 2024, we performed a detailed evaluation of our Satellite and Space Communications segment's product portfolio to identify opportunities to further divest, separate and/or rationalize non-core businesses or facilities. Consistent with this effort, in our fourth quarter of fiscal 2024, we made the decision to exit our operations in Basingstoke, United Kingdom. Such operations were established in connection with our fiscal 2020 acquisition of CGC Technology Limited, which primarily served customers in Europe. Following the acquisition, Comtech continued to invest in the Basingstoke facility to advance LEO constellation-based antenna technologies in anticipation of significant production orders. Net sales for this product line in fiscal 2024, 2023 and 2022 were $4,001,000, $9,969,000 and $11,188,000, respectively. Operating losses for this product line in fiscal 2024, 2023 and 2022 were $32,331,000, $8,203,000 and $9,897,000, respectively. Taking into consideration the significant ongoing investment as well as unfavorable contract terms on prospective antenna sales, we concluded such operations would not generate an attractive return on invested capital and made the decision to exit these operations (the "CGC Divestiture"). During the three months ended October 31, 2024, we reversed $4,157,000 of net sales and $1,403,000 of related accrued contract costs to account for the termination of various revenue contracts with customers, and expensed $4,925,000 in restructuring charges related to the wind-down of such operations, including a $2,948,000 write-down related to inventory no longer considered salable. While anticipated to improve our future profitability, actions related to the CGC Divestiture may result in additional near-term restructuring charges. 3545900033277000-11990004001000996900011188000323310008203000989700041570001403000492500029480000Adoption of Accounting Standards and Updates We are required to prepare our Condensed Consolidated Financial Statements in accordance with the FASB ASC, which is the source for all authoritative U.S. generally accepted accounting principles, which are commonly referred to as "GAAP." The FASB ASC is subject to updates by the FASB, which are known as Accounting Standards Updates ("ASUs"). During the three months ended October 31, 2024, the following FASB ASUs have been issued and incorporated into the FASB ASC and have not yet been adopted by us as of October 31, 2024:
 •FASB ASU No. 2023-07, which requires the disclosure of significant segment expenses, by reportable segment, regularly provided to the chief operating decision maker ("CODM") and included within each reported measure of segment profit or loss. The disclosure of other segment items by reportable segment are also required and would constitute the difference between segment revenues less these significant segment expenses and reported segment profit or loss. On an annual basis, the update requires an entity to disclose the CODM's title and position, as well as describe how the CODM uses the reported measures. Additionally, all existing annual disclosures about segment profit or loss must be provided on an interim basis in addition to the disclosure of significant segment expenses and other segment items. This ASU is effective for fiscal years beginning after December 15, 2023 (our fiscal year beginning on August 1, 2024) and for interim periods within fiscal years beginning after December 15, 2024 (our interim period beginning on August 1, 2025), with early adoption permitted. The adoption of this guidance will impact our disclosures only and we do not expect it to have a material impact on our Condensed Consolidated Financial Statements.
 •FASB ASU No. 2023-09 enhances and establishes new income tax disclosure requirements in addition to modifying and eliminating certain existing requirements. Most notably under the new requirements is greater disaggregation of information in the effective tax rate reconciliation, including the inclusion of both percentages and amounts, specific categories, and additional information for reconciling items meeting a quantitative threshold defined by the guidance. Additionally, disclosures of income taxes paid and income tax expense must be disaggregated by federal, state and foreign taxes, with income taxes paid further disaggregated for individual jurisdictions that represent 5 percent or more of total income taxes paid. This ASU is effective for fiscal years beginning after December 15, 2024 (our fiscal year beginning on August 1, 2025), with early adoption permitted. We are evaluating the impact of this ASU on our Condensed Consolidated Financial Statements and disclosures.
 •FASB ASU No. 2024-03, which requires more detailed disclosures of certain categories of expenses (including purchases of inventory, employee compensation, depreciation, and amortization) that are components of existing expense captions presented on the face of the income statement. All entities are required to apply the guidance prospectively with an option for retrospective application. This ASU is effective for fiscal years beginning after December 15, 2026 (our fiscal year beginning on August 1, 2027), and interim periods within fiscal years beginning after December 15, 2027 (our interim period beginning on August 1, 2028), with early adoption permitted. We are evaluating the impact of this ASU on our Condensed Consolidated Financial Statements and disclosures. Adoption of Accounting Standards and Updates We are required to prepare our Condensed Consolidated Financial Statements in accordance with the FASB ASC, which is the source for all authoritative U.S. generally accepted accounting principles, which are commonly referred to as "GAAP." The FASB ASC is subject to updates by the FASB, which are known as Accounting Standards Updates ("ASUs"). During the three months ended October 31, 2024, the following FASB ASUs have been issued and incorporated into the FASB ASC and have not yet been adopted by us as of October 31, 2024:
 •FASB ASU No. 2023-07, which requires the disclosure of significant segment expenses, by reportable segment, regularly provided to the chief operating decision maker ("CODM") and included within each reported measure of segment profit or loss. The disclosure of other segment items by reportable segment are also required and would constitute the difference between segment revenues less these significant segment expenses and reported segment profit or loss. On an annual basis, the update requires an entity to disclose the CODM's title and position, as well as describe how the CODM uses the reported measures. Additionally, all existing annual disclosures about segment profit or loss must be provided on an interim basis in addition to the disclosure of significant segment expenses and other segment items. This ASU is effective for fiscal years beginning after December 15, 2023 (our fiscal year beginning on August 1, 2024) and for interim periods within fiscal years beginning after December 15, 2024 (our interim period beginning on August 1, 2025), with early adoption*

*permitted. The adoption of this guidance will impact our disclosures only and we do not expect it to have a material impact on our Condensed Consolidated Financial Statements.
 •FASB ASU No. 2023-09 enhances and establishes new income tax disclosure requirements in addition to modifying and eliminating certain existing requirements. Most notably under the new requirements is greater disaggregation of information in the effective tax rate reconciliation, including the inclusion of both percentages and amounts, specific categories, and additional information for reconciling items meeting a quantitative threshold defined by the guidance. Additionally, disclosures of income taxes paid and income tax expense must be disaggregated by federal, state and foreign taxes, with income taxes paid further disaggregated for individual jurisdictions that represent 5 percent or more of total income taxes paid. This ASU is effective for fiscal years beginning after December 15, 2024 (our fiscal year beginning on August 1, 2025), with early adoption permitted. We are evaluating the impact of this ASU on our Condensed Consolidated Financial Statements and disclosures.
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 •Over time - We recognize revenue using the over time method when there is a continuous transfer of control to the customer over the contractual period of performance. This generally occurs when we enter into a long-term contract relating to the design, development or manufacture of complex equipment or technology platforms to a buyer's specification (or to provide services related to the performance of such contracts) for which we have determined there is no alternative use, as defined in ASC 606. Continuous transfer of control is typically supported by contract clauses which allow our customers to unilaterally terminate a contract for convenience, pay for costs incurred plus a reasonable profit and take control of work-in-process. Revenue recognized over time is generally based on the extent of progress toward completion of the related performance obligations. The selection of the method to measure progress requires judgment and is based on the nature of the products or services provided. In certain instances, typically for firm fixed-price contracts, we use the cost-to-cost measure because it best depicts the transfer of control to the customer which occurs as we incur costs on our contracts. Under the cost-to-cost measure, the extent of progress toward completion is measured based on the ratio of costs incurred to date to the total estimated costs at completion, including warranty costs. Revenues, including estimated fees or profits, are recorded proportionally as costs are incurred. Costs to fulfill generally include direct labor, materials, subcontractor costs, other direct costs and an allocation of indirect costs. When these contracts are modified, the additional goods or services are generally not distinct from those already provided. As a result, these modifications form part of an existing contract and we must update the transaction price and our measure of progress for the single performance obligation and recognize a cumulative catch-up to revenue and gross profits.
 For over time contracts using a cost-to-cost measure of progress, we have an estimate at completion ("EAC") process in which management reviews the progress and execution of our performance obligations. This EAC process requires management judgment relative to assessing risks, estimating contract revenue and costs, and making assumptions for schedule and technical issues. Since certain contracts extend over a long period of time, the impact of revisions in revenue and/or cost estimates during the progress of work may impact current period earnings through a cumulative adjustment. Additionally, if the EAC process indicates a loss, a provision is made for the total anticipated loss in the period that it becomes evident. Contract revenue and cost estimates for significant contracts are generally reviewed and reassessed at least quarterly.
 The cost-to-cost method is principally used to account for contracts in our Satellite and Space Communications segment and, to a lesser extent, certain location-based and messaging infrastructure contracts in our public safety and location technologies product line within our Terrestrial and Wireless Networks segment. For service-based contracts in our Terrestrial and Wireless Networks segment, we also recognize revenue over time. These services are typically recognized as a series of services performed over the contract term using the straight-line method, or based on our customers' actual usage of the networks and platforms which we provide.
 •Point in time - When a performance obligation is not satisfied over time, we must record revenue using the point in time accounting method which generally results in revenue being recognized upon shipment or delivery of a promised good or service to a customer. This generally occurs when we enter into short-term contracts or purchase orders where items are provided to customers with relatively quick turn-around times. Modifications to such contracts and/or purchase orders, which typically provide for additional quantities or services, are accounted for as a new contract because the pricing for these additional quantities or services are based on standalone selling prices. Point in time accounting is principally applied to contracts in our satellite ground infrastructure product line (which includes satellite modems and traveling wave tube amplifiers). The contracts related to these product lines do not meet the requirements for over time revenue recognition because our customers cannot utilize the equipment for its intended purpose during any phase of our manufacturing process; customers do not simultaneously receive and/or consume the benefits provided by our performance; customers do not control the asset (i.e., prior to delivery, customers cannot direct the use of the asset, sell or exchange the equipment, etc.); and, although many of our contracts have termination for convenience clauses and/or an enforceable right to payment for performance completed to date, our performance creates an asset with an alternative use through the point of delivery.
 In determining that our equipment has alternative use, we considered the underlying manufacturing process for our products. In the early phases of manufacturing, raw materials and work in process (including subassemblies) consist of common parts that are highly fungible among many different types of products and customer applications. Finished products are either configured to our standard configuration or based on our customers' specifications. Finished products, whether built to our standard specification or to a customers' specification, can be sold to a variety of customers and across many different end use applications with minimal rework, if needed, and without incurring a significant economic loss.
 When identifying a contract with our customer, at inception, we consider approvals and commitments from both parties, if the rights of the parties are identified, if the payment terms are identified, if it has commercial substance, the transaction price to which we are entitled and if collectability is probable.
 When identifying performance obligations, we consider whether there are multiple promises and how to account for them. In our contracts, multiple promises are separated if they are distinct, both individually and in the context of the contract. If multiple promises in a contract are highly interrelated or comprise a series of distinct services performed over time, they are combined into a single performance obligation. In some cases, we may also provide the customer with an additional service-type warranty, which we recognize as a separate performance obligation. Service-type warranties do not represent a significant portion of our consolidated net sales. When service-type warranties represent a separate performance obligation, the revenue is deferred and recognized ratably over the extended warranty period. Our contracts, from time-to-time, may also include options for additional goods and services. To date, these options have not represented material rights to the customer as the pricing for them reflects standalone selling prices. As a result, we do not consider options we offer to be performance obligations for which we must allocate a portion of the transaction price. In many cases, we provide assurance-type warranty coverage for some of our products for a period of at least one year from the date of delivery.
 When identifying the transaction price, we typically utilize the contract's stated price as a starting point. The transaction price in certain arrangements may include estimated amounts of variable consideration, including award fees, incentive fees or other provisions that can either increase or decrease the transaction price. We estimate variable consideration as the amount to which we expect to be entitled, and we include estimated amounts in the transaction price to the extent it is probable that a significant reversal of cumulative revenue recognized will not occur when the estimation uncertainty is resolved. The estimation of this variable consideration and determination of whether to include estimated amounts in the transaction price are based largely on an assessment of our anticipated performance and all information (e.g., historical, current and forecasted) that is reasonably available to us.
 When allocating the contract's transaction price, we consider each distinct performance obligation. For contracts with multiple performance obligations, we allocate the contract's transaction price to each performance obligation using our best estimate of the standalone selling price of each distinct good or service in the contract. We determine standalone selling price based on the price at which the performance obligation is sold separately. If the standalone selling price is not observable through past transactions, we estimate the standalone selling price taking into account available information such as market conditions, including geographic or regional specific factors, competitive positioning, internal costs, profit objectives and internally approved pricing guidelines related to the performance obligations. Most of our contracts with customers are denominated in U.S. dollars and typically are either firm fixed-price or cost reimbursable type contracts (including fixed-fee, incentive-fee and time-and-material type contracts). In almost all of our contracts with customers, we are the principal in the arrangement and report revenue on a gross basis. Transaction prices for contracts with U.S. domestic and international customers are usually based on specific negotiations with each customer and in the case of the U.S. government, sometimes based on estimated or actual costs of providing the goods or services in accordance with applicable regulations. Sales by geography and customer type, as a percentage of consolidated net sales, are as follows: <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:92.982%"><tr><td style="width:1.0%"></td><td style="width:65.881%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td style="width:0.1%"></td><td style="width:0.586%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:14.623%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.586%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:14.624%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom"> </td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="border-top:1.5pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Three months ended October 31,</td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom"> </td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1.5pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="border-top:1.5pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:1.5pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:justify;vertical-align:bottom">United States</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1.5pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom"> </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1.5pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom"><span style="color:#000000;font-family:'Times New*

Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%"> </td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:justify;vertical-align:bottom">U.S. government</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">35.4 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom">%</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">35.3 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom">%</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:justify;vertical-align:bottom">Domestic</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">48.4 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom">%</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">40.2 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom">%</td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:bottom">Total United States</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">83.8 </td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom">%</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">75.5 </td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom">%</td></tr><tr style="height:6pt"><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none

</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:bottom">International</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom">13,659,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">5,109,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">18,768,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:bottom">Total</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">58,933,000 </td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">56,867,000 </td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">115,800,000 </td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Contract type</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000000;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:bottom">Firm fixed-price</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">48,261,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">56,867,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9.5pt;font-weight:400;line-height:100%">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">105,128,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:bottom">Cost reimbursable</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">10,672,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">10,672,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:bottom">Total</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">58,933,000 </td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,000,000 </td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:bottom">Over time</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">28,759,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">56,145,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">84,904,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:bottom">Total</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9.5pt;font-weight:400;line-height:100%">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">58,933,000 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">56,867,000 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">115,800,000 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table> <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:55.478%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.788%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.788%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.794%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="15" style="border-top:1.5pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">Three months ended October 31, 2023</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3"

*style="background-color:#cceeff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000000;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:bottom">Point in time</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">45,741,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">647,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9.5pt;font-weight:400;line-height:100%">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">46,388,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:bottom">Over time</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">56,647,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">48,876,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">105,523,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:bottom">Total</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">102,388,000 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">49,523,000 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9.5pt;font-weight:400;line-height:100%">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">151,911,000 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table>
 The timing of revenue recognition, billings and collections results in receivables, unbilled receivables and contract liabilities on our Condensed Consolidated Balance Sheets. Under typical payment terms for our contracts accounted for over time, amounts are billed as work progresses in accordance with agreed-upon contractual terms, either at periodic intervals (e.g., monthly) or upon achievement of contractual milestones. For certain contracts with provisions that are intended to protect customers in the event we do not satisfy our performance obligations, billings occur subsequent to revenue recognition, resulting in unbilled receivables. Under ASC 606, unbilled receivables constitute contract assets. Except for certain unbilled receivables (see Note (7) - Accounts Receivable) and work in process inventory (see Note (8) - Inventories), there were no other material impairment losses recognized on contract assets during the three months ended October 31, 2024 and 2023, respectively. On large long-term contracts, and for contracts with international customers that do not do business with us regularly, payment terms typically require advanced payments and deposits. Under ASC 606, payments received from customers in excess of revenue recognized to-date results in a contract liability. These contract liabilities are not considered to represent a significant financing component of the contract because we believe these cash advances and deposits are generally used to meet working capital demands which can be higher in the earlier stages of a contract. Also, advanced payments and deposits provide us with some measure of assurance that the customer will perform on its obligations under the contract. Under the typical payment terms for our contracts accounted for at a point in time, costs are accumulated in inventory until the time of billing, which generally coincides with revenue recognition. Of the current contract liability balance of $65,834,000 at July 31, 2024 and $66,351,000 at July 31, 2023, $28,764,000 and $20,737,000 was recognized as revenue during the three months ended October 31, 2024 and 2023, respectively.
 We recognize the incremental costs to obtain or fulfill a contract as an expense when incurred if the amortization period of the asset is one year or less; otherwise, such costs are capitalized and amortized over the estimated life of the contract. During the three months ended October 31, 2024 and 2023, incremental costs to obtain or fulfill contracts with an amortization period greater than one year were $1,165,000 and $483,000, respectively. Commissions payable to our internal sales and marketing employees or contractors that are incremental to the acquisition of long-term customer contracts are capitalized and amortized consistent with the pattern of revenue recognition through cost of sales on our Condensed Consolidated Statements of Operations. Commissions payable that are not incremental to the acquisition of long-term contracts are expensed as incurred in selling, general and administrative expenses on our Condensed Consolidated Statements of Operations. As for commissions payable to our third-party sales representatives related to large long-term contracts, we consider these types of commissions both direct and incremental costs to obtain and fulfill such contracts. Therefore, such commissions are included in total estimated costs at completion for such contracts and expensed over time through cost of sales on our Condensed Consolidated Statements of Operations.
 Remaining performance obligations represent the transaction price of firm orders for which work has not been performed as of the end of a fiscal period. Remaining performance obligations, which we refer to as backlog, exclude unexercised contract options and potential orders under indefinite delivery / indefinite quantity ("IDIQ") contracts. As of October 31, 2024, the aggregate amount of the transaction price allocated to remaining performance obligations was $810,991,000 (which represents the amount of our consolidated funded backlog). We estimate that a substantial portion of our remaining performance obligations at October 31, 2024 will be completed and recognized as revenue during the next twenty-four month period, with the rest thereafter. During the three months ended October 31, 2024, revenue recognized from performance obligations satisfied, or partially satisfied, in previous periods (for example due to changes in the transaction price) was not material. Revenue Recognition In accordance with FASB ASC 606, "Revenue from Contracts with Customers" ("ASC 606"), we record revenue in an amount that reflects the consideration to which we expect to be entitled in exchange for goods or services promised to customers. Under ASC 606, we follow a five-step model to: (1) identify the contract with our customer; (2) identify our performance obligations in our contract; (3) determine the transaction price for our contract; (4) allocate the transaction price to our performance obligations; and (5) recognize revenue using one of the following two methods:
 •Over time - We recognize revenue using the over time method when there is a continuous transfer of control to the customer over the contractual period of performance. This generally occurs when we enter into a long-term contract relating to the design, development or manufacture of complex equipment or technology platforms to a buyer's specification (or to provide services related to the performance of such contracts) for which we have determined there is no alternative use, as defined in ASC 606. Continuous transfer of control is typically supported by contract clauses which allow our customers to unilaterally terminate a contract for convenience, pay for costs incurred plus a reasonable profit and take control of work-in-process. Revenue recognized over time is generally based on the extent of progress toward completion of the related performance obligations. The selection of the method to measure progress requires judgment and is based on the nature of the products or services provided. In certain instances, typically for firm fixed-price contracts, we use the cost-to-cost measure because it best depicts the transfer of control to the customer which occurs as we incur costs on our contracts. Under the cost-to-cost measure, the extent of progress toward completion is measured based on the ratio of costs incurred to date to the total estimated costs at completion, including warranty costs. Revenues, including estimated fees or profits, are recorded proportionally as costs are incurred. Costs to fulfill generally include direct labor, materials, subcontractor costs, other direct costs and an allocation of indirect costs. When these contracts are modified, the additional goods or services are generally not distinct from those already provided. As a result, these modifications form part of an existing contract and we must update the transaction price and our measure of progress for the single performance obligation and recognize a cumulative catch-up to revenue and gross profits.
 For over time contracts using a cost-to-cost measure of progress, we have an estimate at completion ("EAC") process in which management reviews the progress and execution of our performance obligations. This EAC process requires management judgment relative to assessing risks, estimating contract revenue and costs, and making assumptions for schedule and technical issues. Since certain contracts extend over a long period of time, the impact of revisions in revenue and/or cost estimates during the progress of work may impact current period earnings through a cumulative adjustment. Additionally, if the EAC process indicates a loss, a provision is made for the total anticipated loss in the period that it becomes evident. Contract revenue and cost estimates for significant contracts are generally reviewed and reassessed at least quarterly.
 The cost-to-cost method is principally used to account for contracts in our Satellite and Space Communications segment and, to a lesser extent, certain location-based and messaging infrastructure contracts in our public safety and location technologies product line within our Terrestrial and Wireless Networks segment. For service-based contracts in our Terrestrial and Wireless Networks segment, we also recognize revenue over time. These services are typically recognized as a series of services performed over the contract term using the straight-line method, or based on our customers' actual usage of the networks and platforms which we provide.
 •Point in time - When a performance obligation is not satisfied over time, we must record revenue using the point in time accounting method which generally results in revenue being recognized upon shipment or delivery of a promised good or service to a customer. This generally occurs when we enter into short-term contracts or purchase orders where items are provided to customers with relatively quick turn-around times. Modifications to such contracts and/or purchase orders, which typically provide for additional quantities or services, are accounted for as a new contract because the pricing for these additional quantities or services are based on standalone selling prices. Point in time accounting is principally applied to contracts in our satellite ground infrastructure product line (which includes satellite modems and traveling wave tube amplifiers). The*

contracts related to these product lines do not meet the requirements for over time revenue recognition because our customers cannot utilize the equipment for its intended purpose during any phase of our manufacturing process; customers do not simultaneously receive and/or consume the benefits provided by our performance; customers do not control the asset (i.e., prior to delivery, customers cannot direct the use of the asset, sell or exchange the equipment, etc.); and, although many of our contracts have termination for convenience clauses and/or an enforceable right to payment for performance completed to date, our performance creates an asset with an alternative use through the point of delivery.
 In determining that our equipment has alternative use, we considered the underlying manufacturing process for our products. In the early phases of manufacturing, raw materials and work in process (including subassemblies) consist of common parts that are highly fungible among many different types of products and customer applications. Finished products are either configured to our standard configuration or based on our customers' specifications. Finished products, whether built to our standard specification or to a customers' specification, can be sold to a variety of customers and across many different end use applications with minimal rework, if needed, and without incurring a significant economic loss.
 When identifying a contract with our customer, at inception, we consider approvals and commitments from both parties, if the rights of the parties are identified, if the payment terms are identified, if it has commercial substance, the transaction price to which we are entitled and if collectability is probable.
 When identifying performance obligations, we consider whether there are multiple promises and how to account for them. In our contracts, multiple promises are separated if they are distinct, both individually and in the context of the contract. If multiple promises in a contract are highly interrelated or comprise a series of distinct services performed over time, they are combined into a single performance obligation. In some cases, we may also provide the customer with an additional service-type warranty, which we recognize as a separate performance obligation. Service-type warranties do not represent a significant portion of our consolidated net sales. When service-type warranties represent a separate performance obligation, the revenue is deferred and recognized ratably over the extended warranty period. Our contracts, from time-to-time, may also include options for additional goods and services. To date, these options have not represented material rights to the customer as the pricing for them reflects standalone selling prices. As a result, we do not consider options we offer to be performance obligations for which we must allocate a portion of the transaction price. In many cases, we provide assurance-type warranty coverage for some of our products for a period of at least one year from the date of delivery.
 When identifying the transaction price, we typically utilize the contract's stated price as a starting point. The transaction price in certain arrangements may include estimated amounts of variable consideration, including award fees, incentive fees or other provisions that can either increase or decrease the transaction price. We estimate variable consideration as the amount to which we expect to be entitled, and we include estimated amounts in the transaction price to the extent it is probable that a significant reversal of cumulative revenue recognized will not occur when the estimation uncertainty is resolved. The estimation of this variable consideration and determination of whether to include estimated amounts in the transaction price are based largely on an assessment of our anticipated performance and all information (e.g., historical, current and forecasted) that is reasonably available to us.
 When allocating the contract's transaction price, we consider each distinct performance obligation. For contracts with multiple performance obligations, we allocate the contract's transaction price to each performance obligation using our best estimate of the standalone selling price of each distinct good or service in the contract. We determine standalone selling price based on the price at which the performance obligation is sold separately. If the standalone selling price is not observable through past transactions, we estimate the standalone selling price taking into account available information such as market conditions, including geographic or regional specific factors, competitive positioning, internal costs, profit objectives and internally approved pricing guidelines related to the performance obligations. Most of our contracts with customers are denominated in U.S. dollars and typically are either firm fixed-price or cost reimbursable type contracts (including fixed-fee, incentive-fee and time-and-material type contracts). In almost all of our contracts with customers, we are the principal in the arrangement and report revenue on a gross basis. Transaction prices for contracts with U.S. domestic and international customers are usually based on specific negotiations with each customer and in the case of the U.S. government, sometimes based on estimated or actual costs of providing the goods or services in accordance with applicable regulations.Sales to U.S. government customers include sales to the U.S. Department of Defense ("DoD"), intelligence and civilian agencies, as well as sales directly to or through prime contractors. Domestic sales include sales to commercial customers, as well as to U.S. state and local governments. For the three months ended October 31, 2024 and 2023, except for the U.S. government, there were no customers that represented 10.0% or more of consolidated net sales. The timing of revenue recognition, billings and collections results in receivables, unbilled receivables and contract liabilities on our Condensed Consolidated Balance Sheets. Under typical payment terms for our contracts accounted for over time, amounts are billed as work progresses in accordance with agreed-upon contractual terms, either at periodic intervals (e.g., monthly) or upon achievement of contractual milestones. For certain contracts with provisions that are intended to protect customers in the event we do not satisfy our performance obligations, billings occur subsequent to revenue recognition, resulting in unbilled receivables. Under ASC 606, unbilled receivables constitute contract assets. Except for certain unbilled receivables (see Note (7) - Accounts Receivable) and work in process inventory (see Note (8) - Inventories), there were no other material impairment losses recognized on contract assets during the three months ended October 31, 2024 and 2023, respectively. On large long-term contracts, and for contracts with international customers that do not do business with us regularly, payment terms typically require advanced payments and deposits. Under ASC 606, payments received from customers in excess of revenue recognized to-date results in a contract liability. These contract liabilities are not considered to represent a significant financing component of the contract because we believe these cash advances and deposits are generally used to meet working capital demands which can be higher in the earlier stages of a contract. Also, advanced payments and deposits provide us with some measure of assurance that the customer will perform on its obligations under the contract. Under the typical payment terms for our contracts accounted for at a point in time, costs are accumulated in inventory until the time of billing, which generally coincides with revenue recognition. Of the current contract liability balance of $65,834,000 at July 31, 2024 and $66,351,000 at July 31, 2023, $28,764,000 and $20,737,000 was recognized as revenue during the three months ended October 31, 2024 and 2023, respectively.
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Remaining performance obligations, which we refer to as backlog, exclude unexercised contract options and potential orders under indefinite delivery / indefinite quantity ("IDIQ") contracts.Sales by geography and customer type, as a percentage of consolidated net sales, are as follows: <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:92.982%"><tr><td style="width:1.0%"></td><td style="width:65.881%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td style="width:0.1%"></td><td style="width:0.586%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:14.623%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.586%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:14.624%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom"> </td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="border-top:1.5pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Three months ended October 31,</td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom"> </td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1.5pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="border-top:1.5pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:1.5pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:justify;vertical-align:bottom">United States</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1.5pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom"> </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:1.5pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom"> </td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:justify;vertical-align:bottom">U.S. government</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">35.4 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom">%</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">35.3 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom">%</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:justify;vertical-align:bottom">Domestic</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">48.4 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom">%</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">40.2 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom">%</td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:bottom">Total United States</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">83.8 </td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom">%</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">75.5 </td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom">

%</td></tr><tr style="height:6pt"><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none

#000000;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:bottom">Firm fixed-price</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">48,261,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">56,867,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9.5pt;font-weight:400;line-height:100%">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">105,128,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:bottom">Cost reimbursable</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">10,672,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">10,672,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:bottom">Total</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">58,933,000 </td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">56,867,000 </td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">115,800,000 </td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Transfer of control</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000000;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:bottom">Point in time</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">30,174,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">722,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9.5pt;font-weight:400;line-height:100%">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">30,896,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:bottom">Over time</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">28,759,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">56,145,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">84,904,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:bottom">Total</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">58,933,000 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">56,867,000 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9.5pt;font-weight:400;line-height:100%">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">115,800,000 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table> <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:100.000%"><tr><td style="width:1.0%"></td><td style="width:55.478%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.788%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.788%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.384%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.794%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="15" style="border-top:1.5pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">Three months ended October 31, 2023</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">Satellite and Space Communications</td><td colspan="3" style="border-top:2pt solid #000000;padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">Terrestrial and Wireless Networks</td><td colspan="3" style="border-top:2pt solid #000000;padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">Total</td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom">Geographical region and customer type</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000000;padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000000;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:bottom">U.S. government</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">53,006,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">596,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9.5pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">53,602,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:bottom">Domestic</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">15,952,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">45,190,000

</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt">
</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">61,142,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ceeeff;padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:bottom">Total United States</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ceeeff;padding:0 1pt"></td><td colspan="2" style="background-color:#ceeeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">68,958,000 </td><td style="background-color:#ceeeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ceeeff;padding:0 1pt"></td><td colspan="2" style="background-color:#ceeeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">45,786,000 </td><td style="background-color:#ceeeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ceeeff;padding:0 1pt"></td><td colspan="2" style="background-color:#ceeeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">114,744,000 </td><td style="background-color:#ceeeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr style="height:6pt"><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ceeeff;padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:bottom">International</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ceeeff;padding:0 1pt"></td><td colspan="2" style="background-color:#ceeeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">33,430,000 </td><td style="background-color:#ceeeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ceeeff;padding:0 1pt"></td><td colspan="2" style="background-color:#ceeeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">3,737,000 </td><td style="background-color:#ceeeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ceeeff;padding:0 1pt"></td><td colspan="2" style="background-color:#ceeeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">37,167,000 </td><td style="background-color:#ceeeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:bottom">Total</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">102,388,000 </td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">49,523,000 </td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">151,911,000 </td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ceeeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Contract type</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ceeeff;padding:0 1pt"></td><td colspan="3" style="background-color:#ceeeff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#ceeeff;padding:0 1pt"></td><td colspan="3" style="background-color:#ceeeff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#ceeeff;padding:0 1pt"></td><td colspan="3" style="background-color:#ceeeff;border-top:3pt double #000000;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:bottom">Firm fixed-price</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">85,408,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">49,523,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9.5pt;font-weight:400;line-height:100%">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">134,931,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ceeeff;padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:bottom">Cost reimbursable</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ceeeff;padding:0 1pt"></td><td colspan="2" style="background-color:#ceeeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">16,980,000 </td><td style="background-color:#ceeeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ceeeff;padding:0 1pt"></td><td colspan="2" style="background-color:#ceeeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ceeeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ceeeff;padding:0 1pt"></td><td colspan="2" style="background-color:#ceeeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">16,980,000 </td><td style="background-color:#ceeeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:bottom">Total</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ceeeff;padding:0 1pt"></td><td colspan="3" style="background-color:#ceeeff;padding:0 1pt"></td><td colspan="3" style="background-color:#ceeeff;padding:0 1pt"></td><td colspan="3" style="background-color:#ceeeff;padding:0 1pt"></td><td colspan="3" style="background-color:#ceeeff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ceeeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Transfer of control</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ceeeff;padding:0 1pt"></td><td colspan="3" style="background-color:#ceeeff;padding:0 1pt"></td><td colspan="3" style="background-color:#ceeeff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#ceeeff;padding:0 1pt"></td><td colspan="3" style="background-color:#ceeeff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#ceeeff;padding:0 1pt"></td><td colspan="3" style="background-color:#ceeeff;border-top:3pt double #000000;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:bottom">Point in time</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">45,741,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">647,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">46,388,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ceeeff;padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:bottom">Over time</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ceeeff;padding:0 1pt"></td><td colspan="2" style="background-color:#ceeeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">56,647,000 </td><td style="background-color:#ceeeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ceeeff;padding:0 1pt"></td><td colspan="2" style="background-color:#ceeeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">48,876,000 </td><td style="background-color:#ceeeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ceeeff;padding:0 1pt"></td><td colspan="2" style="background-color:#ceeeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">105,523,000 </td><td style="background-color:#ceeeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 12.25pt;text-align:left;vertical-align:bottom">Total</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9.5pt;font-weight:400;line-height:100%">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">102,388,000 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td

colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">49,523,000 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">151,911,000 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table>
4042700059800041025000484700051160000560070004527400051758000970320001365900051090001876800058933000568670001158000004826100056867000105128000106720000106720005893300056 8style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-style:italic;font-weight:400;line-height:120%;text-decoration:underline">Fair Value Measurements and Financial Instruments Using the fair value hierarchy described in FASB ASC 820 "Fair Value Measurements and Disclosures," we valued our cash and cash equivalents using Level 1 inputs that were based on quoted market prices. We believe that the carrying amounts of our other current financial assets (such as accounts receivable) and other current liabilities (including accounts payable, accrued expenses and the current portion of long-term debt) approximate their fair values due to their short-term maturities. Additionally, the carrying amounts of our debt approximate their fair values due to variable interest rates and pricing grids related to such debt, as amended or first entered into on October 17, 2024.
 Level 3 inputs are unobservable inputs developed using the best available information under the circumstances. Level 3 inputs are supported by little or no market activity, are significant to the fair value of the assets or liabilities and reflect our assumptions related to how market participants would use similar inputs to price the asset or liability.
 As further discussed in Note (10) - Credit Facility, we used Level 3 inputs to value the warrants issued to lenders in connection with our Credit Facility. As of October 31, 2024, we determined the fair value of such warrants based on the Black-Scholes option pricing model using the following estimates: exercise price of $0.10, risk free rate of 4.2%, volatility of 60.0%, and expected life of 6.6 years. We also used Level 3 inputs to value the combined embedded derivative liability associated with our Credit Facility. As of October 31, 2024, we determined the fair value of the combined embedded derivative liability using a with-and-without scenario-based discounted cash flow method, which reflected our estimates regarding the probability and timing of events that could result in additional payments of interest and/or fees to such lenders as stated in our Credit Facility.
 As further discussed in Note (11) - Subordinated Credit Facility, we used Level 3 inputs to value the make-whole amount and combined embedded derivative liability associated with our Subordinated Credit Facility. As of October 31, 2024, we determined the fair value of the combined embedded derivative liability using a with-and-without scenario-based discounted cash flow method, which reflected our estimates regarding the probability and timing of events that could result in additional payments of interest and/or fees to such lenders as stated in our Subordinated Credit Facility. As further discussed in Note (18) - Convertible Preferred Stock, we used Level 3 inputs to value the warrants contingently issuable and combined embedded derivative liability associated with our Convertible Preferred Stock. As of October 31, 2024, we determined the fair value of Convertible Preferred Stock warrants using the Monte Carlo simulation model with the following assumptions: expected life of 6.2 years; risk free rate of 4.2%; expected volatility of 60.0%; and dividend yield of 0%. As of October 31, 2024, we determined the fair value of the combined embedded derivative liability using a with-and-without scenario-based discounted cash flow method, which reflected our estimates regarding the probability and timing of events that could result in additional and/or accelerated payments to our preferred shareholders, or the conversion of the Convertible Preferred Stock into common stock, pursuant to the terms of our Convertible Preferred Stock.
 As of October 31, 2024 and July 31, 2024, other than the financial instruments discussed above, we had no other significant assets or liabilities included in our Condensed Consolidated Balance Sheets recorded at fair value, as such term is defined by FASB ASC 820. Fair Value Measurements and Financial Instruments Using the fair value hierarchy described in FASB ASC 820 "Fair Value Measurements and Disclosures," we valued our cash and cash equivalents using Level 1 inputs that were based on quoted market prices. We believe that the carrying amounts of our other current financial assets (such as accounts receivable) and other current liabilities (including accounts payable, accrued expenses and the current portion of long-term debt) approximate their fair values due to their short-term maturities. Additionally, the carrying amounts of our debt approximate their fair values due to variable interest rates and pricing grids related to such debt, as amended or first entered into on October 17, 2024.
 Level 3 inputs are unobservable inputs developed using the best available information under the circumstances. Level 3 inputs are supported by little or no market activity, are significant to the fair value of the assets or liabilities and reflect our assumptions related to how market participants would use similar inputs to price the asset or liability.
 As further discussed in Note (10) - Credit Facility, we used Level 3 inputs to value the warrants issued to lenders in connection with our Credit Facility. As of October 31, 2024, we determined the fair value of such warrants based on the Black-Scholes option pricing model using the following estimates: exercise price of $0.10, risk free rate of 4.2%, volatility of 60.0%, and expected life of 6.6 years. We also used Level 3 inputs to value the combined embedded derivative liability associated with our Credit Facility. As of October 31, 2024, we determined the fair value of the combined embedded derivative liability using a with-and-without scenario-based discounted cash flow method, which reflected our estimates regarding the probability and timing of events that could result in additional payments of interest and/or fees to such lenders as stated in our Credit Facility.
 As further discussed in Note (11) - Subordinated Credit Facility, we used Level 3 inputs to value the make-whole amount and combined embedded derivative liability associated with our Subordinated Credit Facility. As of October 31, 2024, we determined the fair value of the combined embedded derivative liability using a with-and-without scenario-based discounted cash flow method, which reflected our estimates regarding the probability and timing of events that could result in additional payments of interest and/or fees to such lenders as stated in our Subordinated Credit Facility. As further discussed in Note (18) - Convertible Preferred Stock, we used Level 3 inputs to value the warrants contingently issuable and combined embedded derivative liability associated with our Convertible Preferred Stock. As of October 31, 2024, we determined the fair value of Convertible Preferred Stock warrants using the Monte Carlo simulation model with the following assumptions: expected life of 6.2 years; risk free rate of 4.2%; expected volatility of 60.0%; and dividend yield of 0%. As of October 31, 2024, we determined the fair value of the combined embedded derivative liability using a with-and-without scenario-based discounted cash flow method, which reflected our estimates regarding the probability and timing of events that could result in additional and/or accelerated payments to our preferred shareholders, or the conversion of the Convertible Preferred Stock into common stock, pursuant to the terms of our Convertible Preferred Stock.
 As of October 31, 2024 and July 31, 2024, other than the financial instruments discussed above, we had no other significant assets or liabilities included in our Condensed Consolidated Balance Sheets recorded at fair value, as such term is defined by FASB ASC 820. 0.100.0420.6006.60.0420.6000Earnings Per Share Our basic earnings per share ("EPS") is computed based on the weighted average number of common shares (including vested but unissued stock units, share units, performance shares and restricted stock units ("RSUs")) outstanding during each respective period. Our diluted EPS reflects the dilution from potential common stock issuable pursuant to the exercise of equity-classified stock-based awards, warrants issued to our lenders in connection with entering the Credit Facility, settlement of escrow arrangements related to our acquisition of UHP Networks Inc. ("UHP") and the assumed conversion of Convertible Preferred Stock, if dilutive, outstanding during each respective period. The warrants contingently issuable to our preferred shareholders upon a repurchase of the Series B-2 Convertible Preferred Stock are not reflected in diluted EPS. Pursuant to FASB ASC 260 "Earnings Per Share" ("ASC 260"), shares whose issuance is contingent upon the satisfaction of certain conditions are included in diluted EPS based on the number of shares, if any, that would be issuable if the end of the reporting period were the end of the contingency period. When calculating our diluted earnings per share, we consider the amount an employee must pay upon assumed exercise of stock-based awards and the amount of stock-based compensation cost attributed to future services and not yet recognized.
 There were no repurchases of our common stock during the three months ended October 31, 2024 and 2023. See Note (19) - Stockholders' Equity for more information.
 Weighted average stock options, RSUs and restricted stock outstanding of 986,000 and 1,168,000 shares for the three months ended October 31, 2024 and 2023, respectively, were not included in our diluted EPS calculation because their effect would have been anti-dilutive.
 Our EPS calculations exclude 349,000 and 680,000 weighted average performance shares outstanding for the three months ended October 31, 2024 and 2023, respectively, as the performance conditions have not yet been satisfied. However, the numerator for EPS calculations for each respective period is reduced by the compensation expense related to these awards.
 Weighted average common shares of 1,414,000 related to warrants issued in connection with entering the Credit Facility on June 17, 2024 were not included in our diluted EPS calculation for the three months ended October 31, 2024 because their effect would have been anti-dilutive.
 Weighted average common shares of 162,000 for the three months ended October 31, 2023 related to our acquisition of UHP in March 2021 were not included in our diluted EPS calculation because their effect would have been anti-dilutive. As of July 31, 2024, all of the shares held in escrow related to the UHP acquisition were settled.
 Weighted average common shares of 23,053,000 and 4,757,000 underlying the assumed conversion of convertible preferred stock, on an if-converted basis, were not included in our diluted EPS calculation for the three months ended October 31, 2024 and 2023, respectively, because their effect would have been anti-dilutive. As a result, the numerator for our basic and diluted EPS calculation for the three months ended October 31, 2024 and 2023 is the respective net loss attributable to common stockholders. The following table reconciles the numerators and denominators used in the basic and diluted EPS calculations: <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:89.619%"><tr><td style="width:1.0%"></td><td style="width:63.663%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3"

style="display:none"></td><td colspan="3" style="display:none"></td><td style="width:0.1%"></td><td style="width:0.452%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.865%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.452%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.868%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="display:none"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Three months ended October 31,</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="border-top:2pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:justify;vertical-align:bottom">Numerator:</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt;text-align:left;vertical-align:bottom"> </td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 7.75pt 2px 1pt;text-align:justify;vertical-align:bottom">Net loss</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">(148,407,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(1,437,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Gain on extinguishment of convertible preserved stock</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">51,179,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom"> </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Dividend on convertible preferred stock</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(58,634,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(1,823,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:justify;vertical-align:bottom">Net loss attributable to common stockholders</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">(155,862,000)</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(3,260,000)</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr style="height:6pt"><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #000000;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:justify;vertical-align:bottom">Denominator:</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:right;vertical-align:bottom"> </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:right;vertical-align:bottom"> </td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none">

<td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">(148,407,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(1,437,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Gain on extinguishment of convertible preferred stock</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">51,179,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom"> </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Dividend on convertible preferred stock</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(58,634,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(1,823,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:justify;vertical-align:bottom">Net loss attributable to common stockholders</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">(155,862,000)</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">3,260,000</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr style="height:6pt"><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #000000;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:justify;vertical-align:bottom">Denominator:</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:right;vertical-align:bottom"> </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:right;vertical-align:bottom"> </td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none">

color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table>
 Unbilled receivables as of October 31, 2024 relate to contracts-in-progress for which revenue has been recognized, but for which we have not yet earned the right to bill the customer for work performed to-date. Under ASC 606, unbilled receivables constitute contract assets.
 In the first quarter of fiscal 2025, we reversed cumulative revenues and associated contract receivables due to changes in estimates of revenue and costs for certain contracts. With respect to such changes in estimates, we:
 •determined that an unbilled receivable contract asset in the amount of $18,993,000, related to an international customer and reseller of our troposcatter technologies, was at risk of not being invoiced or collected, principally due to our customer's near-term ability to secure certain opportunities in its pipeline. As a result, and considering that we offered a price concession (i.e., variable consideration) to our customer in the first quarter of fiscal 2025, we reversed $1,551,000 of cumulative revenue and associated unbilled receivable contract assets related to this transaction, and recorded a non-cash charge to fully reserve for the remaining $17,442,000 unbilled receivable contract asset within our allowance for doubtful accounts;
 •reversed $1,004,000 of cumulative revenue and associated unbilled receivable contract assets as a result of being assessed late delivery penalties during the quarter on a separate contract to deliver Modular Transportable Transmission Systems (or "MTTS" troposcatter solutions) to the same international customer referenced above; •reversed $4,157,000 of cumulative revenue and $3,003,000 of associated unbilled receivable contract assets as a result of terminating certain customer contracts during the quarter in connection with the CGC Divestiture; and
 •reversed $1,360,000 of cumulative revenue and $1,281,000 of associated unbilled receivable contract assets due to higher expected costs at completion identified during the quarter, as we advanced certain nonrecurring engineering related projects in our satellite ground infrastructure product line through development and toward production.
 After adjusting for those amounts identified above, management estimates that a substantial portion of the remaining contract assets not yet billed at October 31, 2024 will be billed and collected within one year. Accounts receivable in the table above excludes $824,000 of long-term unbilled receivables presented within "Other assets, net" on the Condensed Consolidated Balance Sheets as of July 31, 2024.</div><div style="padding-left:36pt;text-align:justify">
</div><div style="padding-left:36pt;text-align:justify">As of October 31, 2024, the U.S. government (and its agencies), an international customer and reseller of our troposcatter technologies and AT&T, represented 34.7%, 11.6% and 11.4% of total accounts receivable, respectively. There were no other customers which accounted for greater than 10% of total accounts receivable. </div>As of July 31, 2024, the U.S. government (and its agencies), an international customer and reseller of our troposcatter technologies and AT&T, represented 36.4%, 11.3% and 10.9% of total accounts receivable, respectively. There were no other customers which accounted for greater than 10% of total accounts receivable.<div style="padding-left:36pt;text-align:justify">Accounts receivable consist of the following at:</div><div style="margin-top:5pt;padding-left:36pt"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:89.619%"><tr><td style="width:1.0%"></td><td style="width:63.663%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.452%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.865%"></td><td style="width:0.1%"></td><td style="width:0.452%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.868%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">October 31, 2024</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">July 31, 2024</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 2px 1pt;text-align:left;vertical-align:bottom">Receivables from commercial and international customers</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">56,824,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">53,108,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Unbilled receivables from commercial and international customers</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">73,896,000 </td><td style="padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">72,540,000 </td><td style="padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Receivables from the U.S. government and its agencies</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">31,747,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">20,682,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Unbilled receivables from the U.S. government and its agencies</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">37,772,000 </td><td style="padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">51,197,000 </td><td style="padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Total accounts receivable</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">200,239,000 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">197,527,000 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Less allowance for doubtful accounts</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">19,375,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,932,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 19pt;text-align:left;vertical-align:bottom">Accounts receivable, net</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">180,864,000 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">195,595,000 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table>
5682400053108000738960007254000031747000206820003777200051197000200239000197527000193750001932000180864000019559500018993000-
1551000174420001004000415700030030001360000128100082400000.3470.1160.1140.3640.1130.109Inventories Inventories consist of the following at: <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:89.619%"><tr><td style="width:1.0%"></td><td style="width:63.663%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.452%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.865%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.452%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.868%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">October 31, 2024</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">July 31, 2024</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Raw materials and components</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">74,920,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">72,820,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Work-in-process and finished goods</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">37,330,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom"><span

style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">38,587,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Total inventories</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">112,250,000 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">111,407,000 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Less reserve for excess and obsolete inventories</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">30,446,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">18,271,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 19pt;text-align:left;vertical-align:bottom">Inventories, net</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">81,804,000 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">93,136,000 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr></table>
 As of October 31, 2024 and July 31, 2024, the amount of inventory directly related to long-term contracts (including contracts-in-progress) was $3,021,000 and $2,869,000, respectively, and the amount of inventory related to contracts from third-party commercial customers who outsource their manufacturing to us was $2,098,000 and $2,204,000, respectively.
 As discussed in Note (1) – General – Liquidity and Going Concern, in connection with our initiatives to transform our Company (e.g., reevaluating our business plans to identify opportunities to focus future investment on our most strategic, high-margin revenue opportunities), during the three months ended October 31, 2024, we recorded a non-cash charge of $11,369,000 within Cost of Sales on our Condensed Consolidated Statement of Operations. Such non-cash charge primarily related to the write down of inventory associated with approximately 70 products within our satellite ground infrastructure product line that were either discontinued or being de-emphasized going forward. As discussed in Note (2) – Business Divestitures, such non-cash charge also included the write down of inventory associated with the CGC Divestiture, which was determined during the first quarter of fiscal 2025 to no longer be salable. In the first quarter of fiscal 2025, we also expensed $1,082,000 of work in process inventory related to certain loss contracts in our satellite ground infrastructure product line accounted for under the point in time revenue recognition model.<div style="padding-left:36pt;text-align:justify">Inventories consist of the following at:</div><div style="padding-left:36pt"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:89.619%"><tr><td style="width:1.0%"></td><td style="width:63.663%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.452%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.865%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.452%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.868%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">October 31, 2024</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">July 31, 2024</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Raw materials and components</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">74,920,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">72,820,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Work-in-process and finished goods</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">37,330,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">38,587,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Total inventories</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">112,250,000 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">111,407,000 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Less reserve for excess and obsolete inventories</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">30,446,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">18,271,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 19pt;text-align:left;vertical-align:bottom">Inventories, net</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">81,804,000 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">93,136,000 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr></table></div>7492000072820000373300003858700011225000011407000304460001827100081804000931360003021000286900020980002204000113690007010820000Accrued Expenses and Other Current Liabilities <div style="padding-left:36pt;text-align:justify">Accrued expenses and other current liabilities consist of the following at:</div><div style="margin-top:5pt;padding-left:36pt"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:88.450%"><tr><td style="width:1.0%"></td><td style="width:64.519%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.461%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.428%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.461%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.431%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">October 31, 2024</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">July 31, 2024</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Accrued wages and benefits</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">18,612,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">22,131,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Accrued contract costs</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">11,498,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">17,267,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-

serif;font-size:10pt;font-weight:400;line-height:100%">Accrued warranty obligations</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">7,849,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">7,049,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Accrued commissions and royalties</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">5,243,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">5,396,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Accrued legal costs</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">3,491,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">3,092,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Other</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">9,691,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">7,310,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 19pt;text-align:left;vertical-align:bottom">Accrued expenses and other current liabilities</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">56,384,000 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">62,245,000 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table></div><div style="padding-left:36pt;text-align:justify">
</div><div style="padding-left:36pt;text-align:justify">Accrued contract costs represent direct and indirect costs on contracts as well as estimates of amounts owed for invoices not yet received from vendors or reflected in accounts payable.</div><div style="padding-left:36pt;text-align:justify">
</div><div style="padding-left:36pt;text-align:justify">Accrued warranty obligations as of October 31, 2024 relate to estimated liabilities for assurance type warranty coverage that we provide to our customers. We generally provide warranty coverage for some of our products for a period of at least one year from the date of delivery. We record a liability for estimated warranty expense based on historical claims, product failure rates, consideration of contractual obligations, future costs to resolve software issues and other factors. Some of our product warranties are provided under long-term contracts, the costs of which are incorporated into our estimates of total contract costs.</div><div style="padding-left:36pt;text-align:justify">
</div><div style="padding-left:36pt;text-align:justify">Changes in our accrued warranty obligations during the three months ended October 31, 2024 and 2023 were as follows:</div><div style="margin-top:5pt;padding-left:36pt"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:89.619%"><tr><td style="width:1.0%"></td><td style="width:63.663%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.452%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.865%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.452%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.868%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Three months ended October 31,</td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="border-top:2pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Balance at beginning of period</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">7,049,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">8,285,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Provision for warranty obligations</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,168,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,694,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Charges incurred</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(368,000) </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(311,000)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:justify;vertical-align:bottom">PST Divestiture</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(418,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Balance at end of period</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">7,849,000 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">9,250,000 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table></div><div style="padding-left:36pt;text-align:justify">Accrued expenses and other current liabilities consist of the following at:</div><div style="margin-top:5pt;padding-left:36pt"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:88.450%"><tr><td style="width:1.0%"></td><td style="width:64.519%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.461%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.428%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.461%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.431%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">October 31, 2024</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">July 31, 2024</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Accrued wages and benefits</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">18,612,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">22,131,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Accrued contract costs</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">11,498,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">17,267,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Accrued warranty obligations</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">7,849,000 </td>

<td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">7,049,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Accrued commissions and royalties</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">5,243,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">5,396,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Accrued legal costs</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">3,491,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">3,092,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Other</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">9,691,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">7,310,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 19pt;text-align:left;vertical-align:bottom">Accrued expenses and other current liabilities</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">56,384,000 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">62,245,000 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table></div>1861200022131000114980001726700784900070490005243005396000349100030920009691000731000056384000622450000P1Y<div style="padding-left:36pt;text-align:justify">Changes in our accrued warranty obligations during the three months ended October 31, 2024 and 2023 were as follows:</div><div style="margin-top:5pt;padding-left:36pt"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:89.619%"><tr><td style="width:1.0%"></td><td style="width:63.663%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.452%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.865%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.452%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.868%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Three months ended October 31,</td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="border-top:2pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Balance at beginning of period</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">7,049,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">8,285,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Provision for warranty obligations</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,168,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,694,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Charges incurred</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(368,000) </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(311,000)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:justify;vertical-align:bottom">PST Divestiture</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(418,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Balance at end of period</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">7,849,000 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">9,250,000 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table> 7049000828500011680001694000368000311000041800078490009250000Credit Facility On June 17, 2024, we entered into a $222,000,000 senior secured loan facility with a syndicate of lenders which replaced our prior credit facility and, as further discussed below, we subsequently amended the credit facility on October 17, 2024 (the "Credit Facility"). The Credit Facility consists of: (i) a $162,000,000 term loan (the "Term Loan" facility) and an asset-based revolving credit facility with revolving commitments in an aggregate principal amount of $60,000,000, subject to borrowing base limitations as described below (the "Revolving Loan" facility). At closing, $25,000,000 of the Revolving Loan was funded and, together with the Term Loan, the proceeds were used to repay the prior credit facility in full and for working capital and other general corporate purposes. The obligations under the Credit Facility are guaranteed by certain of our domestic and foreign subsidiaries (the "Guarantors), who have granted for the benefit of the lenders, a lien on, and first priority security interest in, substantially all of our tangible and intangible assets. On October 17, 2024, we entered into an amendment in order to waive certain defaults or events of default that occurred, including in connection with our Net Leverage Ratio and Fixed Charge Coverage Ratio covenants for our fourth quarter of fiscal 2024. The amendment also, among other things: (i) increased the interest rate margins applicable to the loans (as described in further detail below); (ii) modified certain financial and collateral reporting requirements; (iii) provided a consent right to the revolving lender and Agent with respect to $27,500,000 of revolver borrowings above $32,500,000, (iv) permitted the incurrence of $25,000,000 of senior unsecured subordinated debt (as described further in Note (11) – Subordinated Credit Facility), (v) amended the maturity date to the earlier of (x) July 31, 2028 or (y) 90 days prior to the earliest date that the debt under the Subordinated Credit Agreement becomes due and payable (the "Senior Credit Facility Maturity Date") and (vi) suspended certain financial covenant testing through the end of the fiscal quarter ending January 31, 2025. We accounted for the amendment to our Credit Facility as a modification.
 In connection with entering the Credit Facility, the Term Loan lenders received 1,435,884 detachable warrants ("Lender warrants") granted at an exercise price of $0.10 per common share which entitles the Term Loan lenders to purchase 1,435,884 shares of our common stock from us at any time and from time to time after the Closing Date and on or prior to June 17, 2031, subject to certain adjustments. If the Term Loan is refinanced, the Term Loan lenders have the right to sell up to 50.0% of the warrants back to us for cash, at a 10.0% discount to the 30-day volume weighted average price of our common stock, subject to certain adjustments. We determined that the Lender warrants met the definition of a freestanding financial instrument that should be accounted for as a liability. We established an initial Lender warrant liability of $3,011,000 which was allocated as a discount against the Term Loan proceeds. The Lender warrant liability is classified in "Other liabilities" on the Condensed Consolidated Balance Sheets and is remeasured to its estimated fair value each reporting period, using Level 3 fair value inputs, until the Lender warrants are exercised or expire. Changes in the estimated fair value of the Lender warrant liability are recognized in our Condensed Consolidated Statements of Operations as a non-cash expense or benefit. As of October 31, 2024 and July 31, 2024, the Lender warrant liability was remeasured to $5,234,000 and $4,544,000, respectively, resulting in a non-cash expense for the three months ended October 31, 2024 of $690,000 recorded in "Other expenses (income) – Change in fair value of warrants and derivatives" on the Condensed Consolidated Statements of Operations.
 <span style="color:#000000;font-family:'Times New Roman',sans-

serif;font-size:10pt;font-weight:400;line-height:120%">Additionally, we identified several embedded derivatives that require bifurcation from the Credit Facility under ASC 815-15 "Embedded Derivatives" ("ASC 815"). Certain of these embedded features include contingent event of default and going concern interest rate increases and/or fees, which qualify for accounting as one combined embedded derivative liability. We established an initial embedded derivative liability of $3,116,000, which was allocated as a discount against the Term Loan proceeds. The combined embedded derivative liability is presented with the host instrument as part of the amount outstanding under the Credit Facility on the Condensed Consolidated Balance Sheets, and is remeasured to its estimated fair value each reporting period, using Level 3 fair value inputs, until the embedded derivative features have zero probability of occurring or expire. Changes in the estimated fair value of the combined embedded derivative liability are recognized in our Condensed Consolidated Statements of Operations as a non-cash expense or benefit. As of October 31, 2024 and July 31, 2024, the combined embedded derivative liability was remeasured to $4,992,000 and $3,041,000, respectively, resulting in non-cash expense for the three months ended October 31, 2024 of $1,951,000 recorded in "Other expenses (income) - Change in fair value of warrants and derivatives" on the Condensed Consolidated Statements of Operations.
 In connection with entering the Credit Facility, we paid fees of $15,035,000, including: (i) $9,979,000 of deferred financing fees (of which $6,626,000 and $3,353,000 was attributable to the Term Loan and Revolving Loan, respectively); and (ii) $5,056,000 of closing fees (representing approximately 3.0% of the Term Loan commitment plus certain other reimbursable expenses paid directly to the Term Loan lenders and accounted for as a discount against the Term Loan proceeds). Additionally, a $2,430,000 Term Loan exit fee, which was earned on the closing date and is payable directly to the Term Loan lenders at maturity or earlier was accounted for as a discount against the Term Loan proceeds. In connection with amending the Credit Facility on October 17, 2024, the borrowing capacity of the Revolver Loan was limited by the consent right of the revolving lender and Agent, thus a pro-rata amount of deferred financing fees totaling $1,412,000 were immediately expensed during three months ended October 31, 2024. Also, a $3,250,000 amendment fee was paid in kind and added to the outstanding Term Loan amount and accounted for as a discount against the Term Loan during the three months ended October 31, 2024. As of October 31, 2024, total net deferred financing costs related to the Credit Facility were $8,117,000. Deferred financing fees and discounts attributable to the Term Loan are amortized as interest expense over the life of the debt through the Senior Credit Facility Maturity Date and are presented as a deduction to the borrowings outstanding under the Term Loan. Deferred financing fees attributable to the Revolving Loan are capitalized on the Condensed Consolidated Balance Sheets and amortized as interest expense over the life of the debt.</div><div style="padding-left:36pt;text-align:justify">
</div><div style="padding-left:36pt;text-align:justify">The amount outstanding under our Credit Facility was as follows:</div><div style="padding-left:36pt;text-align:justify"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:89.619%"><tr><td style="width:1.0%"></td><td style="width:63.663%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.452%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.865%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.452%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.868%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">October 31, 2024</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">July 31, 2024</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Term Loan</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">166,995,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">161,663,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Less unamortized deferred financing costs related to Term Loan</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">6,181,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">6,425,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Less unamortized discount related to Term Loan</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">15,926,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">13,202,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">   Term Loan, net</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">144,888,000 </td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">142,036,000 </td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Revolving Loan</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">32,500,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">32,500,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Embedded derivative related to Credit Facility</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">4,992,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">3,041,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Amount outstanding under Credit Facility, net</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">182,380,000 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">177,577,000 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Less current portion of credit facility, net</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">182,380,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">4,050,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Non-current portion of credit facility, net</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom"> </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">173,527,000 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table>
 During the three months ended October 31, 2024, we reclassified the combined embedded derivative liability balance as of July 31, 2024 from "Other liabilities" on the Condensed Consolidated Balance Sheets to conform to the current period presentation. During the three months ended October 31, 2024, we had outstanding balances under our Credit Facility ranging from $194,163,000 to $199,495,000.
 Interest expense related to our Credit Facility, including amortization of deferred financing costs recorded during the three months ended October 31, 2024, was $9,252,000. Interest expense related to our prior credit facility, including amortization of deferred financing costs recorded during the three months ended October 31, 2023, was $4,910,000. Our blended interest rate approximated 19.0% and 10.5%, respectively, for the three months ended October 31, 2024 and 2023.

Availability under the Revolving Loan is subject to eligibility criteria set forth in the Credit Facility, and equal to a borrowing base in an amount equal to, from time to time: (a) 85% of the net book value of billed and invoiced accounts receivables of the Borrowing Base Parties; plus (b) 85% of the net book value of accounts receivables that the Borrowing Base Parties have the right to bill but have not yet billed up to the lesser of (i) 12.5% of the amount calculated pursuant to the sum of clauses (a) and (b) and (ii) $15.0 million of such accounts; plus (c) 60% of the net book value of all inventory of the Borrowing Base Parties, less (d) customary reserves. As of October 31, 2024 and July 31, 2024, our eligible Borrowing Base collateral, as defined under the Revolving Loan, was $122,999,000 and $114,661,000, respectively.
 Under the Credit Facility, the interest rate margins that are applicable to the Revolving Loan increased by 1.00% at each level. Accordingly, the Credit Facility, as amended, provides that Revolving Loans comprised of (i) Base Rate Loans shall bear interest at the Base Rate plus an additional margin ranging from 4.75% to 5.25%; and (ii) SOFR Loans shall bear interest at the Term SOFR rate plus an additional margin ranging from 5.75% to 6.25%, each depending on the average quarterly revolving loan usage during the applicable determination period. The Credit Facility, as amended, provides that the interest rate margins on the Term Loans are 12.00% per annum for Base Rate Loans and 13.00% per annum for SOFR Loans until the first business day of the month following January 31, 2025, when the Company has delivered financial statements demonstrating compliance with the financial covenants under the Credit Facility. If demonstrated, the interest rate margins revert to the margins provided under the Credit Facility prior to the amendment with respect to Term Loans, specifically, (i) Base Rate Loans shall bear interest at the Base Rate plus an additional margin ranging from 7.50% to 9.00%; and (ii) SOFR Loans shall bear interest at the Term SOFR rate plus an additional margin ranging from 8.50% to 10.00%, each depending on our Net Leverage Ratio during the applicable determination period. The Credit Facility provides for an unused line fee of 0.50% per annum on the average unused Revolving Loan commitment, with no fee payable on the $27,500,000 commitment subject to the consent right of the revolving lender and Agent. The Term Loan is subject to 2.50% amortization per annum. The first Term Loan repayment of $675,000 was paid on July 31, 2024. Under the amended Credit Facility, the next Term Loan repayment in the amount of $4,050,000 is due July 31, 2025 with quarterly Term Loan repayments of $1,012,500 payable on the last business day of each fiscal quarter thereafter, with the remaining Term Loan balance due on the Senior Credit Facility Maturity Date.
 The Credit Facility contains: (a) customary representations, warranties and affirmative covenants; (b) customary conditions to drawing the Revolver; (c) customary negative covenants, subject to negotiated exceptions, including but not limited to: (i) liens, (ii) investments, (iii) indebtedness, (iv) significant corporate changes, including mergers and acquisitions, (v) dispositions, including the disposition of assets by any Loan Party to any Subsidiary that is not a Subsidiary Loan Party, (vi) restricted payments, including stockholder dividends, (vii) distributions, including the repayment of subordinated intercompany and third party indebtedness, and (viii) certain other restrictive agreements; (d) certain financial covenants (see below); (e) customary optional and mandatory prepayment events; and (f) customary events of default (subject to grace periods, as appropriate), such as payment defaults, cross-defaults to other material indebtedness, bankruptcy and insolvency, the occurrence of a defined change in control and the failure to observe the negative covenants and other covenants related to the operation of our business. In addition, under certain circumstances, we may be required to enter into amendments to the Credit Facility in connection with any further syndication of the Credit Facility.
 Under the Credit Facility, we are required to comply with certain financial covenants, including: a maximum Net Leverage Ratio of 3.25x, commencing with the fiscal quarter ending January 31, 2025; a minimum Fixed Charge Coverage Ratio of 1.20x, commencing with the four fiscal quarter period ending January 31, 2025; a minimum Average Liquidity requirement at each fiscal quarter end of $20,000,000; and a minimum EBITDA of $35,000,000 for the four fiscal quarter period ending October 31, 2025. Over the next twelve months beyond the issuance date, commencing with our fiscal quarter ending January 31, 2025, we believe that we will not be able to comply with one or more of these covenants. As a result, all amounts outstanding under our Credit Facility have been presented as "Current portion of credit facility, net" on our Condensed Consolidated Balance Sheets as of October 31, 2024.
 Capitalized terms used but not defined herein have the meanings set forth for such terms in the Credit Facility, which have been or will be documented and filed with the SEC. Subordinated Credit Facility On October 17, 2024 (the "closing date"), we entered into a subordinated credit agreement with the existing holders of our convertible preferred stock and U.S. Bank Trust Company, National Association, as agent (the "Subordinated Credit Agreement") which provided a subordinated unsecured term loan facility in the aggregate principal amount of $25,000,000 (the "Subordinated Credit Facility"). The proceeds of the Subordinated Credit Facility: (i) cured our default on certain financial covenants under the Credit Facility with respect to the fourth quarter of fiscal 2024; (ii) provided us with additional liquidity; and (iii) funded our general working capital needs.
 The obligations under the Subordinated Credit Facility mature 90 days after the Senior Credit Facility Maturity Date, as discussed in Note (10) – Credit Facility. The Subordinated Credit Facility is subject to a Make-Whole Amount with respect to certain repayments or prepayments. The Make-Whole Amount is an amount equal to: (i) from the closing date through (but not including) the date that is nine months thereafter, the principal repayment amount multiplied by 33.0%; (ii) from the date that is nine months after the closing date through (but not including) the date that is the second anniversary of the closing date, the principal repayment amount multiplied by 50.0%; (iii) from the second anniversary of the closing date and thereafter, the principal repayment amount multiplied by 75.0% plus, in the case of clause (iii), interest accrued on the principal amount outstanding at the Make-Whole Interest Rate (as defined below) starting on the second anniversary of the closing date and calculated as of any such date of determination. The Make-Whole Interest Rate is a rate equal to 16.0% per annum, which is increased by 2.0% per annum upon the occurrence and during the continuation of an event of default under the Subordinated Credit Facility. We identified an embedded derivative related to redemption features that requires bifurcation from the Subordinated Credit Facility under ASC 815. We established an initial embedded derivative liability of $3,318,000, which was allocated as a discount against the Subordinated Credit Facility proceeds. The embedded derivative liability is presented with the "Current portion of subordinated credit facility, net" on the Condensed Consolidated Balance Sheets and is remeasured to its estimated fair value each reporting period, using Level 3 fair value inputs. Changes in the estimated fair value of the embedded derivative liability are recognized in our Condensed Consolidated Statements of Operations as a non-cash expense or benefit. As of October 31, 2024, the embedded derivative liability was remeasured to $3,566,000, resulting in non-cash expense of $248,000 for the three months ended October 31, 2024, recorded in "Other expenses (income) - Change in fair value of warrants and derivatives" on the Condensed Consolidated Statements of Operations.
 In connection with entering the Subordinated Credit Facility, we paid financing fees of $1,761,000, which were accounted for as deferred financing costs. Deferred financing costs, discounts and the Make-Whole Amount are amortized as interest expense through the Subordinated Credit Facility maturity date, and are presented as adjustments to the borrowings outstanding under such debt. Interest expense related to our Subordinated Credit Facility for the three months ended October 31, 2024 was $248,000.</div><div style="padding-left:36pt;text-align:justify">
</div><div style="padding-left:36pt;text-align:justify">The following table presents a reconciliation of the amount understanding under the Subordinated Credit Facility to its net carrying value:</div><div style="padding-left:36pt;text-align:justify">
</div><div style="padding-left:36pt;text-align:justify"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:89.766%"><tr><td style="width:1.0%"></td><td style="width:77.564%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.451%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:19.585%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">October 31, 2024</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Subordinated Credit Facility</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">25,000,000 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Less: Unamortized deferred financing costs</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,740,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Less: Unamortized discount</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">3,284,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Accretion of Make-Whole Amount</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">193,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Subordinated Credit Facility, net – subtotal</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">20,169,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Plus: Embedded derivative related to redemption features</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">3,566,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom"><span

style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">Amount outstanding under the Subordinated Credit Facility</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">23,735,000 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:justify;vertical-align:bottom">Less: Current portion of Subordinated Credit Facility, net</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(23,735,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:justify;vertical-align:bottom">Non-current portion of Subordinated Credit Facility, net</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr></table></div><div style="padding-left:36pt;text-align:justify">
</div><div style="padding-left:36pt;text-align:justify">The obligations under the Subordinated Credit Facility are guaranteed by the same guarantors under the Credit Facility. The Subordinated Credit Facility contains customary representations, warranties and affirmative covenants, in each case substantially consistent with the representations and warranties and affirmative covenants under the amended Credit Agreement. The Subordinated Credit Facility contains customary negative covenants, subject to negotiated exceptions, including but not limited to: (i) liens, (ii) investments, (iii) indebtedness, (iv) significant corporate changes, including mergers and acquisitions, (v) dispositions, (vi) restricted payments, including stockholder dividends, (vii) customary optional and mandatory prepayment events and (viii) certain other restrictive agreements. </div><div style="padding-left:36pt;text-align:justify">
</div><div style="padding-left:36pt;text-align:justify">The outstanding Subordinated Credit Facility will not be considered debt for purposes of our financial covenant testing under the Credit Facility. However, the Subordinated Credit Facility includes a cross-default provision, whereby a default under the Credit Facility constitutes a default under the Subordinated Credit Facility. Accordingly, consistent with the presentation of our Credit Facility as a current liability, the amount of debt outstanding under the Subordinated Credit Facility has also been presented as a current liability on our Condensed Consolidated Balance Sheet as of October 31, 2024.</div><div style="padding-left:36pt;text-align:justify">
</div><div style="padding-left:36pt;text-align:justify">Capitalized terms used but not defined herein have the meanings set forth for such terms in the Subordinated Credit Facility, which has been documented and filed with the SEC.</div>222000000162000000600000002500000027500000325000002500000090D14358840.1014358840.5000.100P30D30110005234000454400069000031160004992000304100019510001503500099790006626000style="padding-left:36pt;text-align:justify">The amount outstanding under our Credit Facility was as follows:</div><div style="padding-left:36pt;text-align:justify"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:89.619%"><tr><td style="width:1.0%"></td><td style="width:63.663%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.452%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.865%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.452%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.868%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">October 31, 2024</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">July 31, 2024</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Term Loan</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">166,995,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">161,663,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Less unamortized deferred financing costs related to Term Loan</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">6,181,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">6,425,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Less unamortized discount related to Term Loan</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">15,926,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">13,202,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Term Loan, net</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">144,888,000 </td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">142,036,000 </td><td style="background-color:#ffffff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Revolving Loan</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">32,500,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">32,500,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Embedded derivative related to Credit Facility</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">4,992,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">3,041,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Amount outstanding under Credit Facility, net</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">182,380,000 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">177,577,000 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Less current portion of credit facility, net</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">182,380,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">4,050,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Non-current portion of credit facility, net</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">173,527,000 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table> The following table presents a reconciliation of the amount understanding under the Subordinated Credit Facility to its net carrying value:
 <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:89.766%"><tr><td style="width:1.0%"></td><td style="width:77.564%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td style="width:0.1%"></td><td style="width:0.451%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:19.585%"></td><td

style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">October 31, 2024</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Subordinated Credit Facility</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">25,000,000 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Less: Unamortized deferred financing costs</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,740,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Less: Unamortized discount</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">3,284,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Accretion of Make-Whole Amount</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">193,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Subordinated Credit Facility, net - subtotal</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">20,169,000 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Plus: Embedded derivative related to redemption features</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">3,566,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Amount outstanding under the Subordinated Credit Facility</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">23,735,000 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:justify;vertical-align:bottom">Less: Current portion of Subordinated Credit Facility, net</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(23,735,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:justify;vertical-align:bottom">Non-current portion of Subordinated Credit Facility, net</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr></table>
16699500016166300061810006425000159260001320200014488800014203600032500000325000004992000304100018238000001775770001823800004050000017352700019416300019949500092520004910000
style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-style:italic;font-weight:400;line-height:120%;text-decoration:underline">Leases Our leases historically relate to the leasing of facilities and equipment. In accordance with FASB ASC 842 - "Leases" ("ASC 842"), we determine at inception whether an arrangement is, or contains, a lease and whether the lease should be classified as an operating or a financing lease. At lease commencement, we recognize a right-of-use ("ROU") asset and lease liability based on the present value of the future lease payments over the estimated lease term. We have elected to not recognize a ROU asset or lease liability for any leases with terms of twelve months or less. Instead, for such short-term leases, we recognize lease expense on a straight-line basis over the lease term. Certain of our leases include options to extend the term of the lease or to terminate the lease early. When it is reasonably certain that we will exercise a renewal option or will not exercise a termination option, we include the impact of exercising or not exercising such option, respectively, in the estimate of the lease term. As our lease agreements do not explicitly state the discount rate implicit in the lease, we use our incremental borrowing rate ("IBR") on the commencement date to calculate the present value of future lease payments. Such IBR represents our estimated rate of interest to borrow on a collateralized basis over a term commensurate with the expected lease term.
 Some of our leases include payments that are based on the Consumer Price Index ("CPI") or other similar indices. These variable lease payments are included in the calculation of the ROU asset and lease liability using the index as of the lease commencement date. Other variable lease payments, such as common area maintenance, property taxes, and usage-based amounts, are required by ASC 842 to be excluded from the ROU asset and lease liability and expensed as incurred. In addition to the present value of the future lease payments, the calculation of the ROU asset would also consider, to the extent applicable, any deferred rent upon adoption, lease pre-payments or initial direct costs of obtaining the lease (e.g., such as commissions).
 For all classes of leased assets, we elected the practical expedient to not separate lease components (i.e., the actual item being leased, such as the facility or piece of equipment) from non-lease components (i.e., the distinct elements of a contract not related to securing the use of the leased asset, such as common area maintenance and consumable supplies).
 Certain of our facility lease agreements (which are classified as operating leases) contain rent holidays or rent escalation clauses. For rent holidays and rent escalation clauses during the lease term, we record rental expense on a straight-line basis over the term of the lease. As of October 31, 2024, none of our leases contained a residual value guarantee and covenants included in our lease agreements are customary for the types of facilities and equipment being leased.
 The components of lease expense are as follows:
 <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:89.327%"><tr><td style="width:1.0%"></td><td style="width:63.548%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td style="width:0.1%"></td><td style="width:0.454%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.921%"></td><td style="width:0.1%"></td><td style="width:0.454%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.923%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="border-top:1.5pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Three months ended October 31,</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1.5pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="border-top:1.5pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:1.5pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Operating lease expense</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,914,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,258,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Short-term lease expense</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">32,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">108,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-

serif;font-size:10pt;font-weight:400;line-height:100%">Variable lease expense</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,177,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,029,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Sublease income</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(17,000) </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(17,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Total lease expense</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">3,106,000 </td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">3,378,000 </td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr></table></div><div style="padding-left:36pt;text-align:justify">
</div><div style="padding-left:36pt;text-align:justify">Additional information related to leases is as follows:</div><div style="padding-left:36pt;text-align:justify"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:89.035%"><tr><td style="width:1.0%"></td><td style="width:64.088%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.977%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.456%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.979%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="border-top:1.5pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Three months ended October 31,</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1.5pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="border-top:1.5pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:1.5pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Cash paid for amounts included in the measurement of lease liabilities:</td><td colspan="3" style="background-color:#cceeff;border-top:2pt solid #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:2pt solid #000000;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 13pt;text-align:left;vertical-align:bottom">Operating leases - Operating cash outflows</td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">2,130,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">2,319,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">ROU assets obtained in the exchange for lease liabilities (non-cash):</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 13pt;text-align:left;vertical-align:bottom">Operating leases</td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom"> </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">20,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr></table></div><div style="padding-left:36pt;text-align:justify">The following table is a reconciliation of future cash flows relating to operating lease liabilities presented on our Condensed Consolidated Balance Sheet as of October 31, 2024:</div><div style="padding-left:36pt;text-align:justify">
</div><div style="padding-left:36pt;text-align:justify"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:65.789%"><tr><td style="width:1.0%"></td><td style="width:76.900%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:20.900%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Remainder of fiscal 2025</td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">6,149,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Fiscal 2026</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">6,868,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Fiscal 2027</td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">4,766,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Fiscal 2028</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">4,028,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Fiscal 2029</td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">3,376,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Thereafter</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">16,435,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Total future undiscounted cash flows</td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">41,622,000 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Less: Present value discount</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">5,251,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Lease liabilities</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">36,371,000 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr style="height:8pt"><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #000;padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Weighted-average remaining lease terms (in years)</td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:center;vertical-align:bottom">7.76</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Weighted-average discount rate</td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-

align:center;vertical-align:bottom">3.45%</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr></table>
 As of October 31, 2024, we do not have any material rental commitments that have not already commenced.
 As of October 31, 2024, our Satellite and Space Communications segment leased two facilities in Hampshire (Basingstoke), United Kingdom, where we previously manufactured high-precision full motion fixed and mobile X/Y satellite tracking antennas. In connection with the CGC Divestiture discussed in Note (2) — Business Divestitures, we are addressing with each landlord our exit and termination of such facility leases. As these efforts are ongoing, further adjustments to the right of use assets and/or lease liabilities for such facilities may be required in the future. Leases Our leases historically relate to the leasing of facilities and equipment. In accordance with FASB ASC 842 - "Leases" ("ASC 842"), we determine at inception whether an arrangement is, or contains, a lease and whether the lease should be classified as an operating or a financing lease. At lease commencement, we recognize a right-of-use ("ROU") asset and lease liability based on the present value of the future lease payments over the estimated lease term. We have elected to not recognize a ROU asset or lease liability for any leases with terms of twelve months or less. Instead, for such short-term leases, we recognize lease expense on a straight-line basis over the lease term. Certain of our leases include options to extend the term of the lease or to terminate the lease early. When it is reasonably certain that we will exercise a renewal option or will not exercise a termination option, we include the impact of exercising or not exercising such option, respectively, in the estimate of the lease term. As our lease agreements do not explicitly state the discount rate implicit in the lease, we use our incremental borrowing rate ("IBR") on the commencement date to calculate the present value of future lease payments. Such IBR represents our estimated rate of interest to borrow on a collateralized basis over a term commensurate with the expected lease term.
 Some of our leases include payments that are based on the Consumer Price Index ("CPI") or other similar indices. These variable lease payments are included in the calculation of the ROU asset and lease liability using the index as of the lease commencement date. Other variable lease payments, such as common area maintenance, property taxes, and usage-based amounts, are required by ASC 842 to be excluded from the ROU asset and lease liability and expensed as incurred. In addition to the present value of the future lease payments, the calculation of the ROU asset would also consider, to the extent applicable, any deferred rent upon adoption, lease pre-payments or initial direct costs of obtaining the lease (e.g., such as commissions).
 For all classes of leased assets, we elected the practical expedient to not separate lease components (i.e., the actual item being leased, such as the facility or piece of equipment) from non-lease components (i.e., the distinct elements of a contract not related to securing the use of the leased asset, such as common area maintenance and consumable supplies).
 Certain of our facility lease agreements (which are classified as operating leases) contain rent holidays or rent escalation clauses. For rent holidays and rent escalation clauses during the lease term, we record rental expense on a straight-line basis over the term of the lease. As of October 31, 2024, none of our leases contained a residual value guarantee and covenants included in our lease agreements are customary for the types of facilities and equipment being leased.
 The components of lease expense are as follows:
 <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:89.327%"><tr><td style="width:1.0%"></td><td style="width:63.548%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td style="width:0.1%"></td><td style="width:0.454%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.921%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.454%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.923%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="border-top:1.5pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Three months ended October 31,</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1.5pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="border-top:1.5pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:1.5pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none">

</td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">ROU assets obtained in the exchange for lease liabilities (non-cash)</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 13pt;text-align:left;vertical-align:bottom">Operating leases</td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">20,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr></table> The following table is a reconciliation of future cash flows relating to operating lease liabilities presented on our Condensed Consolidated Balance Sheet as of October 31, 2024:
 <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;min-65.789%"><tr><td style="width:1.0%"></td><td style="width:76.900%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:20.900%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Remainder of fiscal 2025</td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">6,149,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Fiscal 2026</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">6,868,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Fiscal 2027</td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">4,766,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Fiscal 2028</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">4,028,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Fiscal 2029</td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">3,376,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Thereafter</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">16,435,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Total future undiscounted cash flows</td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">41,622,000 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Less: Present value discount</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">5,251,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Lease liabilities</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">36,371,000 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr style="height:8pt"><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #000;padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Weighted-average remaining lease terms (in years)</td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:center;vertical-align:bottom">7.76</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Weighted-average discount rate</td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">3.45%</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr></table>
 As of October 31, 2024, we do not have any material rental commitments that have not already commenced.
 As of October 31, 2024, our Satellite and Space Communications segment leased two facilities in Hampshire (Basingstoke), United Kingdom, where we previously manufactured high precision full motion fixed and mobile X/Y satellite tracking antennas. In connection with the CGC Divestiture discussed in Note (2) — Business Divestitures, we are addressing with each landlord our exit and termination of such facility leases. As these efforts are ongoing, further adjustments to the right of use assets and/or lease liabilities for such facilities may be required in the future. The components of lease expense are as follows:
 <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:89.327%"><tr><td style="width:1.0%"></td><td style="width:63.548%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td style="width:0.1%"></td><td style="width:0.454%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.921%"></td><td style="width:0.1%"></td><td style="width:0.454%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.923%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="border-top:1.5pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Three months ended October 31,</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1.5pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="border-top:1.5pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:1.5pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Operating lease expense</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,914,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,258,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Short-term lease expense</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">32,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">108,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-

serif;font-size:10pt;font-weight:400;line-height:100%">Variable lease expense</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,177,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,029,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Sublease income</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(17,000) </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(17,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Total lease expense</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">3,106,000 </td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">3,378,000 </td><td style="background-color:#cceeff;border-bottom:3pt double #000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr></table></div><div style="padding-left:36pt;text-align:justify">
</div><div style="padding-left:36pt;text-align:justify">Additional information related to leases is as follows:</div><div style="padding-left:36pt;text-align:justify"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:89.035%"><tr><td style="width:1.0%"></td><td style="width:64.088%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.977%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.456%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.979%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="border-top:1.5pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Three months ended October 31,</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:1.5pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="border-top:1.5pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:1.5pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Cash paid for amounts included in the measurement of lease liabilities:</td><td colspan="3" style="background-color:#cceeff;border-top:2pt solid #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:2pt solid #000000;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 13pt;text-align:left;vertical-align:bottom">Operating leases - Operating cash outflows</td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">2,130,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">2,319,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">ROU assets obtained in the exchange for lease liabilities (non-cash):</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 13pt;text-align:left;vertical-align:bottom">Operating leases</td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">- </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">20,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr></table></div>19140002258000320001080001177000102900017000170003106000337800021300002319000020000<div style="padding-left:36pt;text-align:justify">The following table is a reconciliation of future cash flows relating to operating lease liabilities presented on our Condensed Consolidated Balance Sheet as of October 31, 2024:</div><div style="padding-left:36pt;text-align:justify">
</div><div style="padding-left:36pt;text-align:justify"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:65.789%"><tr><td style="width:1.0%"></td><td style="width:76.900%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:20.900%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Remainder of fiscal 2025</td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">6,149,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Fiscal 2026</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">6,868,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Fiscal 2027</td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">4,766,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Fiscal 2028</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">4,028,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Fiscal 2029</td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">3,376,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Thereafter</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">16,435,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Total future undiscounted cash flows</td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">41,622,000 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Less: Present value discount</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">5,251,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Lease liabilities</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">36,371,000 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr style="height:8pt"><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:2pt double #000;padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Weighted-average remaining lease terms (in years)</td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:center;vertical-align:bottom">7.76</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Weighted-average

discount rate</td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">3.45%</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr></table>
Income Taxes Our effective tax rate for the three months ended October 31, 2024 was (1.5)%, which includes a net discrete tax benefit of $108,000 primarily related to proxy solicitation and CEO transition costs.
 Our effective tax rate for the three months ended October 31, 2023 was 48.3%, which includes a net discrete tax expense of $2,049,000 primarily related to our decision to sell our Power Systems Technology product line (the "PST Divestiture") in a taxable transaction and settlement of stock-based awards.
 Excluding discrete items, our effective tax rate for the three months ended October 31, 2024 and 2023 was (3.8)% and 122.0%, respectively. For purposes of determining our estimated annual effective tax rate for fiscal 2025, the impairment of long-lived assets, including goodwill, the change in fair value of warrants and derivatives, proxy solicitation costs and CEO transition costs are considered significant, unusual or infrequently occurring discrete tax items and are excluded from the computation of our effective tax rate.The change in rate from 122.0% to (3.8)% is primarily due to changes in expected product and geographic mix and not providing for tax benefits on U.S. deferred tax assets.
 At October 31, 2024 and July 31, 2024, total unrecognized tax benefits were $8,681,000 and $8,605,000, respectively, including interest of $264,000 and $224,000, respectively. Unrecognized tax benefits result from income tax positions taken or expected to be taken on our income tax returns for which a tax benefit has not been recorded in our condensed consolidated financial statements. We believe it is reasonably possible that the gross unrecognized tax benefits could decrease by as much as $512,000 in the next twelve months due to the expiration of a statute of limitations related to federal, state and foreign tax positions. </div><div style="padding-left:36pt;text-align:justify">
</div><div style="padding-left:36pt;text-align:justify">Our U.S. federal income tax returns for fiscal 2021 through 2023 are subject to potential future Internal Revenue Service ("IRS") audit. None of our state income tax returns prior to fiscal 2020 are subject to audit. Future tax assessments or settlements could have a material adverse effect on our consolidated results of operations and financial condition.</div>-0.015-1080000.4832049000-0.0381.2201.220-0.038868100086050002640002240005120000Stock-Based Compensation<div style="padding-left:36pt;text-align:justify">Overview</div><div style="padding-left:36pt;text-align:justify">
</div><div style="padding-left:36pt;text-align:justify">In December 2023, our stockholders approved the Comtech Telecommunications Corp. 2023 Equity and Incentive Plan (the "2023 Plan"), which replaced the Amended and Restated 2000 Stock Incentive Plan. Under the 2023 Plan, the number of shares of common stock available for all awards, other than substitute awards granted in connection with a corporate transaction, is 1,669,683 shares of common stock plus certain expired or cancelled awards recycled back into the 2023 Plan. Also, on November 25, 2024, our Board of Directors approved an amendment to the 2023 Plan to increase the number of available shares of common stock authorized for issuance under the 2023 Plan by 2,195,000 shares. Stockholders will be asked to approve the amendment to the 2023 Plan at the 2024 Annual Meeting on January 13, 2025.</div><div style="padding-left:36pt;text-align:justify">
</div><div style="padding-left:36pt;text-align:justify">We issue stock-based awards to certain of our employees and our Board of Directors pursuant to the 2023 Plan, as amended and/or restated from time to time and our 2001 Employee Stock Purchase Plan, as amended and/or restated from time to time (the "ESPP"), and recognize related stock-based compensation in our condensed consolidated financial statements. The 2023 Plan provides for the granting to employees and consultants of Comtech (including prospective employees and consultants): (i) incentive and non-qualified stock options, (ii) restricted stock units ("RSUs"), (iii) RSUs with performance measures (which we refer to as "performance shares"), (iv) restricted stock, (v) stock units (reserved for issuance to non-employee directors) and share units (reserved for issuance to employees) (collectively, "share units") and (vi) stock appreciation rights ("SARs"), among other types of awards. Our non-employee directors are eligible to receive non-discretionary grants of stock-based awards, subject to certain limitations.</div><div style="padding-left:36pt;text-align:justify">
</div><div style="padding-left:36pt;text-align:justify">As of October 31, 2024, the aggregate number of shares of common stock which may be issued may not exceed 13,562,500. Stock options granted may not have a term exceeding ten years or, in the case of an incentive stock award granted to a stockholder who owns stock representing more than 10.0% of the voting power, no more than five years. We expect to settle all outstanding awards under the Plan and employee purchases under the ESPP with the issuance of new shares of our common stock.</div><div style="padding-left:36pt">
</div><div style="padding-left:36pt;text-align:justify">As of October 31, 2024, we had granted stock-based awards representing the right to purchase and/or acquire an aggregate of 12,494,430 shares (net of 6,808,256 expired and canceled awards), of which an aggregate of 9,731,277 have been exercised or settled. </div><div style="padding-left:36pt;text-align:justify">
</div><div style="padding-left:36pt;text-align:justify">As of October 31, 2024, the following stock-based awards, by award type, were outstanding:</div><div style="margin-top:5pt;padding-left:63pt;text-align:justify;text-indent:-9pt"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:68.713%"><tr><td style="width:1.0%"></td><td style="width:76.134%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:21.666%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">October 31, 2024</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Stock options</td><td colspan="2" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">141,190 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Performance shares</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">876,199 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">RSUs, restricted stock, share units and other stock-based awards</td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,745,764 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Total</td><td colspan="2" style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,763,153 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table></div><div style="text-align:center">
</div><div style="padding-left:36pt;text-align:justify">Our ESPP provides for the issuance of up to 1,300,000 shares of our common stock. Our ESPP is intended to provide our eligible employees the opportunity to acquire our common stock at 85% of fair market value on the first or last day of each calendar quarter, whichever is lower. Through October 31, 2024, we have cumulatively issued 1,065,585 shares of our common stock to participating employees in connection with our ESPP.</div><div style="padding-left:36pt;text-align:justify">Stock-based compensation for awards issued is reflected in the following line items in our Condensed Consolidated Statements of Operations:</div><div style="padding-left:36pt;text-align:justify"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:92.105%"><tr><td style="width:1.0%"></td><td style="width:68.741%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td style="width:0.1%"></td><td style="width:0.434%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:13.344%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.434%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:13.347%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="border-top:2pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Cost of sales</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">104,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">282,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Selling, general and administrative expenses</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(14,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,176,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Research and development expenses</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">65,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">187,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 19pt;text-align:left;text-indent:-18pt;vertical-align:bottom">Stock-based compensation expense before income tax benefit</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3"

style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">155,000 </td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,645,000 </td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:justify;vertical-align:bottom">Estimated income tax benefit</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(20,000)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(584,000)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:justify;vertical-align:bottom">Net stock-based compensation expense</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">135,000 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,061,000 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table>
 Stock-based compensation for equity-classified awards is measured at the date of grant, based on an estimate of the fair value of the award and is generally expensed over the vesting period of the award. At October 31, 2024, unrecognized stock-based compensation of $9,923,000, net of estimated forfeitures of $708,000, is expected to be recognized over a weighted average period of 2.1 years. Total stock-based compensation capitalized and included in ending inventory at both October 31, 2024 and July 31, 2024 was $198,000. There are no liability-classified stock-based awards outstanding as of October 31, 2024 or July 31, 2024.</div><div style="padding-left:36pt;text-align:justify">
</div><div style="padding-left:36pt;text-align:justify">Stock-based compensation expense, by award type, is summarized as follows:</div><div style="margin-top:5pt;padding-left:36pt"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:92.105%"><tr><td style="width:1.0%"></td><td style="width:68.741%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td style="width:0.1%"></td><td style="width:0.434%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:13.344%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.434%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:13.347%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Three months ended October 31,</td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="border-top:2pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Stock options</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">17,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">19,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Performance shares</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(397,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">357,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">RSUs, restricted stock and share units</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">521,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,244,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">ESPP</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">14,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">25,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 19pt;text-align:left;text-indent:-18pt;vertical-align:bottom">Stock-based compensation expense before income tax benefit</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">155,000 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,645,000 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:justify;vertical-align:bottom">Estimated income tax benefit</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(20,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(584,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:justify;vertical-align:bottom">Net stock-based compensation expense</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">135,000 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,061,000 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table>
 During the three months ended October 31, 2024, we reversed a portion of our stock-based compensation expense related to performance shares due to lower-than-estimated achievement of fiscal 2022 performance share goals. Stock-based compensation expense for the more recent period also reflects the forfeiture of awards related to our former Chief Operating Officer, whose employment was terminated during our first quarter of fiscal 2025. With respect to stock-based compensation expense reported in the prior year period, we had determined to settle fiscal 2024 non-equity annual incentive awards accrued during such period with stock-based awards in lieu of cash. Also, contributing to the higher stock-based compensation expense in the prior year period was our annual grant of stock-based awards to non-executive employees. Due to the number of shares available for grant under the 2023 Plan, such grants of stock-based awards did not occur in our first quarter of fiscal 2025.
 ESPP stock-based compensation expense includes the 15% discount offered to participants in the ESPP.
 The estimated income tax benefit as shown in the above table was computed using income tax rates expected to apply when the awards are settled. Such deferred tax asset was recorded net as part of our non-current deferred tax liability on our Condensed Consolidated Balance Sheets as of October 31, 2024 and July 31, 2024. The actual income tax benefit recognized for tax reporting is based on the fair market value of our common stock at the time of settlement and can significantly differ from the estimated income tax benefit recorded for financial reporting. <span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-style:italic;font-weight:400;line-

height:120%">Stock Options
 The following table summarizes the Plan's activity: <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:91.520%"><tr><td style="width:1.0%"></td><td style="width:42.510%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.598%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.158%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.438%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.158%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.438%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.797%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.438%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.165%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Awards
(in Shares)</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Weighted Average
Exercise Price</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Weighted Average
Remaining Contractual
Term (Years)</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Aggregate
Intrinsic Value</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:justify;vertical-align:bottom">Outstanding at July 31, 2024</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">141,190 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">20.61 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt;text-align:left;vertical-align:bottom"> </td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none">

size:10pt;font-weight:400;line-height:100%">Outstanding at July 31, 2024</td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="2" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,800,288 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">10.61 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:2pt solid #000000;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:justify;vertical-align:bottom">Granted</td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,154,859 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">5.04 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:justify;vertical-align:bottom">Settled</td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(204,292)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">11.26 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:justify;vertical-align:bottom">Canceled/Forfeited</td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(128,892)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">10.61 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:justify;vertical-align:bottom">Outstanding at October 31, 2024</td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,621,963 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">8.11 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">9,754,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #000000;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:justify;vertical-align:bottom">Vested at October 31, 2024</td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">628,254 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">12.63 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">2,337,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #000000;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Vested and expected to vest at October 31, 2024</td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="2" style="background-color:#cceeff;border-bottom:3pt double #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,509,221 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;padding:2px 0;text-align:right;vertical-align:bottom">8.02 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;padding:2px 0;text-align:right;vertical-align:bottom">9,334,000 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table>
 During the three months ended October 31, 2024, our Board of Directors authorized the issuance of stock-based awards with a total unrecognized compensation expense, net of estimated forfeitures, of approximately $6,700,000. Through the issuance date, approximately $2,000,000 of such authorization remains subject to grant pending approval by our stockholders of an amendment to our 2023 Plan to increase the number of available shares of common stock authorized for issuance by 2,195,000 shares.
 The total intrinsic value relating to fully-vested awards settled during the three months ended October 31, 2024 and 2023 was $636,000 and $2,656,000, respectively.
 The performance shares granted to employees principally vest over a three-year performance period, if pre-established performance goals are attained, or as specified pursuant to the Plan and related agreements. As of October 31, 2024, the number of outstanding performance shares included in the above table, and the related compensation expense generally assume achievement of the pre-established goals at a target level, except for two of our former CEOs whose achievement was based on maximum performance pursuant to their then pre-existing change-in-control agreements. RSUs and restricted stock granted to non-employee directors prior to August 2022 had a vesting period of five years and are convertible into shares of our common stock generally at the time of termination, on a one-for-one basis for no cash consideration, or earlier under certain circumstances. Commencing in August 2022, such awards have a vesting period of one year.
 RSUs granted to employees prior to August 2022 have a vesting period of five years and are convertible into shares of our common stock generally at the time of vesting, on a one-for-one basis for no cash consideration. Commencing in August 2022, such RSUs have a vesting period of three years.
 Share units granted prior to July 31, 2017 were vested when issued and are convertible into shares of our common stock, generally at the time of termination, on a one-for-one basis for no cash consideration, or earlier under certain circumstances. Share units granted on or after July 31, 2017 were granted to certain employees in lieu of non-equity incentive compensation and are convertible into shares of our common stock on the one-year anniversary of the respective grant date. In July 2024 and 2023, we granted shares of our common stock to certain employees in lieu of non-equity incentive compensation.
 The fair value of performance shares, RSUs, restricted stock, share units and other stock-based awards is determined using the closing market price of our common stock on the date of grant, less the present value of any estimated future

dividend equivalents such awards are not entitled to receive and an applicable estimated discount for any post-vesting transfer restrictions. RSUs, performance shares and restricted stock are entitled to dividend equivalents, as applicable, unless forfeited before vesting occurs. Share units and other stock-based awards would be entitled to dividend equivalents while the underlying shares are unissued.
 Dividend equivalents are subject to forfeiture, similar to the terms of the underlying stock-based awards, and are payable in cash generally at the time of settlement of the underlying award. During the three months ended October 31, 2024 and 2023, we reversed $27,000 and $23,000, respectively, of previously accrued dividend equivalents due to forfeitures and paid out $39,000 and $114,000, respectively. Accrued dividend equivalents were recorded as a reduction to retained earnings. As of October 31, 2024 and July 31, 2024, accrued dividend equivalents were $250,000 and $316,000, respectively. With respect to the actual settlement of stock-based awards for income tax reporting, during the three months ended October 31, 2024 and 2023, we recorded an income tax benefit of $25,000 and $444,000, respectively.166968321950001356250OP10Y0.100P5Y12494430680825697312770<div style="padding-left:36pt;text-align:justify">As of October 31, 2024, the following stock-based awards, by award type, were outstanding:</div><div style="margin-top:5pt;padding-left:63pt;text-align:justify;text-indent:-9pt"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:68.713%"><tr><td style="width:1.0%"></td><td style="width:76.134%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:21.666%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">October 31, 2024</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Stock options</td><td colspan="2" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">141,190 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Performance shares</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">876,199 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">RSUs, restricted stock, share units and other stock-based awards</td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,745,764 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Total</td><td colspan="2" style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,763,153 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table><div>1411908761991745764276315313000000.851065585<div style="padding-left:36pt;text-align:justify">Stock-based compensation for awards issued is reflected in the following line items in our Condensed Consolidated Statements of Operations:</div><div style="padding-left:36pt;text-align:justify"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:92.105%"><tr><td style="width:1.0%"></td><td style="width:68.741%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td style="width:0.1%"></td><td style="width:0.434%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:13.344%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.434%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:13.347%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="9" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Three months ended October 31,</td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="border-top:2pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Cost of sales</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">104,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">282,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Selling, general and administrative expenses</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(14,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,176,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Research and development expenses</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">65,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">187,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 19pt;text-align:left;text-indent:-18pt;vertical-align:bottom">Stock-based compensation expense before income tax benefit</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">155,000 </td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,645,000 </td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:justify;vertical-align:bottom">Estimated income tax benefit</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(20,000)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(584,000)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:justify;vertical-align:bottom">Net stock-based compensation expense</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">135,000 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,061,000 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table></div>1040002820001400021760006500018700015500026450002000058400013500020610009923000708000P2Y1M6D19800019800<div style="padding-left:36pt;text-align:justify">Stock-based compensation expense, by award type, is summarized as follows:</div><div style="margin-top:5pt;padding-left:36pt"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:92.105%"><tr><td style="width:1.0%"></td><td style="width:68.741%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td style="width:0.1%"></td><td style="width:0.434%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:13.344%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.434%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:13.347%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2024</td><td colspan="3" style="border-top:2pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">2023</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Stock options</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom"><span

style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">17,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">19,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Performance shares</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(397,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">357,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">RSUs, restricted stock and share units</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">521,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,244,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">ESPP</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">14,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">25,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none

<td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr style="height:8pt"><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000000;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:justify;vertical-align:bottom">Exercisable at October 31, 2024</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">129,840 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">20.84 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:right;vertical-align:bottom">4.14</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr style="height:8pt"><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000000;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Vested and expected to vest at October 31, 2024</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-bottom:3pt double #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">140,315 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000000;padding:2px 0;text-align:right;vertical-align:bottom">20.62 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-bottom:3pt double #000000;padding:2px 1pt;text-align:right;vertical-align:bottom">4.25</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000000;padding:2px 0;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table>
14119020.6114119020.61P4Y3M3D012984020.84P4Y1M20D014031520.62P4Y3M017.8828.35P10YP5Y The following table summarizes the Plan's activity relating to performance shares, RSUs, restricted stock, share units and other stock-based awards: <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:84.502%"><tr><td style="width:1.0%"></td><td style="width:47.342%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:1.357%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:14.989%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.665%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:14.989%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.665%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:14.993%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Awards
(in Shares)</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Weighted Average
Grant Date
Fair Value</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> Aggregate Intrinsic Value </td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:justify;vertical-align:bottom">Outstanding at July 31, 2024</td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="2" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,800,288 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">10.61 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:2pt solid #000000;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:justify;vertical-align:bottom">Granted</td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,154,859 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">5.04 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:justify;vertical-align:bottom">Settled</td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(204,292)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">11.26 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:justify;vertical-align:bottom">Canceled/Forfeited</td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(128,892)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">10.61 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:justify;vertical-align:bottom">Outstanding at October 31, 2024</td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,621,963 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">8.11 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">9,754,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none

colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">628,254 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">12.63 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">2,337,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #000000;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Vested and expected to vest at October 31, 2024</td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="2" style="background-color:#cceeff;border-bottom:3pt double #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,509,221 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;padding:2px 0;text-align:right;vertical-align:bottom">8.02 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;padding:2px 0;text-align:right;vertical-align:bottom">9,334,000 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table>
180028810.6111548595.0420429211.2612889210.6126219638.1197540006282541 2.6323370002509221 8.029334000670000020000002195000636000265600 0P3YP5Y1P1YP5Y1P3Y1P1Y-27000230003900011400025000031600 0-25000-444000Segment Information Reportable operating segments are determined based on Comtech's management approach. The management approach, as defined by FASB ASC 280 "Segment Reporting" is based on the way that the CODM organizes the segments within an enterprise for making decisions about resources to be allocated and assessing their performance. As of the issuance date, our CODM, for purposes of FASB ASC 280, is our Chairman, President and Chief Executive Officer, Kenneth H. Traub.
 Satellite and Space Communications is organized into four technology areas: satellite modem and amplifier technologies, troposcatter technologies, government services and space components. This segment offers customers: satellite ground infrastructure technologies, services and system integration that facilitate the transmission of voice, video and data over GEO, MEO and LEO satellite constellations, including traveling wave tube power amplifiers, modems, VSAT platforms and frequency converters; over-the-horizon microwave solutions that can transmit digitized voice, video, and data over distances up to 200 miles using the troposphere and diffraction; professional engineering, training and field support services, including cybersecurity, for multiple U.S. government agencies; and procurement and supply chain management of high reliability Electrical, Electronic and Electromechanical ("EEE") parts for satellite, launch vehicle and manned space applications. Terrestrial and Wireless Networks is organized into three service areas: next generation 911 and call delivery, Solacom call handling solutions, and trusted location and messaging solutions. This segment offers customers: Wireless/VoIP 911 location and routing services to connect emergency calls to Public Safety Answering Points ("PSAPs"); SMS text to 911 services, providing alternate paths for individuals who need to request assistance (via text messaging) a method to reach PSAPs; next generation 911 solutions, providing emergency call routing, location validation, policy-based routing rules, logging and security functionality; Emergency Services IP Network transport infrastructure for emergency services communications and support of next generation 911 services; call handling applications for PSAPs; wireless emergency alerts solutions for network operators; and software and equipment for location-based and text messaging services for various applications, including for public safety, commercial and government services.
 Our CODM primarily uses a metric that we refer to as Adjusted EBITDA to measure an operating segment's performance and to make decisions about resources to be allocated. Our Adjusted EBITDA metric for the Satellite and Space Communications and Terrestrial and Wireless Networks segments do not consider allocation of any indirect expenses that are unrelated to the segment's operations, or any of the following: interest, income taxes, depreciation, amortization of intangibles, impairment of long-lived assets, including goodwill, amortization of cost to fulfill assets, amortization of stock-based compensation, CEO transition costs, change in fair value of warrants and derivatives, proxy solicitation costs, restructuring costs, strategic emerging technology costs (for next-generation satellite technology) and write-off of deferred financing costs, and in the recent past, acquisition plan expenses, change in fair value of the convertible preferred stock purchase option liability, COVID-19 related costs, facility exit costs, strategic alternatives expenses and other and loss on business divestiture. These items, while periodically affecting our results, may vary significantly from period to period and may have a disproportionate effect in a given period, thereby affecting the comparability of results. Any amounts shown in the Adjusted EBITDA calculation for our Satellite and Space Communications and Terrestrial and Wireless Networks segments are directly attributable to those segments. Our Adjusted EBITDA is also used by our management in assessing the Company's operating results. Although closely aligned, the Company's definition of Adjusted EBITDA is different than EBITDA (as such term is defined in our Credit Facility) utilized for financial covenant calculations and also may differ from the definition of EBITDA or Adjusted EBITDA used by other companies and, therefore, may not be comparable to similarly titled measures used by other companies. Operating segment information, along with a reconciliation of segment net income (loss) and consolidated net loss to Adjusted EBITDA is presented in the tables below: <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:92.982%"><tr><td style="width:1.0%"></td><td style="width:41.038%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.428%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:13.208%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.428%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.579%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.428%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.579%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.428%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.584%"></td><td style="width:0.1%"></td></tr><tr style="height:3pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none

colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr></table><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:92.982%"><tr><td style="width:1.0%"></td><td style="width:41.038%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.428%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:13.208%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.428%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.579%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.428%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.579%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.428%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.584%"></td><td style="width:0.1%"></td></tr><tr style="height:3pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none">

height:100%">5,342,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(34,358,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">(148,407,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">(Benefit from) provision for income taxes</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(55,000)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(9,000)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,198,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,134,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Interest expense</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">11,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">9,521,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">9,532,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Interest (income) and other</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">628,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(18,000)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">25,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">635,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Write-off of deferred financing costs</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,412,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,412,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Change in fair value of warrants and derivatives</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">5,524,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">5,524,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Amortization of stock-based compensation</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">155,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">155,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Amortization of intangibles</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,976,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">3,617,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">6,593,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Depreciation</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">847,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,962,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">86,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,895,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Impairment of long-lived assets, including goodwill</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">79,555,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">79,555,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Amortization of cost to fulfill assets</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">261,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">261,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Proxy solicitation costs</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-

size:9pt;font-weight:400;line-height:100%">—</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,583,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,583,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">CEO transition costs</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">598,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">598,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Restructuring costs</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">13,740,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">90,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">4,023,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">17,853,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Strategic emerging technology costs</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">280,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Adjusted EBITDA</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">(21,148,000)</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">10,984,000 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">(9,233,000)</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">(19,397,000)</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr style="height:6pt"><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #000000;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Purchases of property, plant and equipment</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">50,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,108,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">257,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">2,415,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom"> Total assets at October 31, 2024 </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">300,262,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">458,443,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">34,498,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-height:100%">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">793,203,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table>
 <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:92.982%"><tr><td style="width:1.0%"></td><td style="width:41.667%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.428%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:13.208%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.428%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.579%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.428%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.950%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.428%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.584%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom">— </td><td colspan="3" style="padding:0 1pt"></td><td colspan="21" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Three months ended October 31, 2023</td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom">— </td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Satellite and Space Communications</td><td colspan="3" style="border-top:2pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Terrestrial and Wireless Networks</td><td colspan="3" style="border-top:2pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Unallocated</td><td colspan="3" style="border-top:2pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Total</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Net sales</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">102,388,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;border-top:2pt

solid #000000;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">49,523,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;border-top:2pt solid #000000;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;border-top:2pt solid #000000;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">151,911,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Operating income (loss)</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">10,105,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">4,040,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(12,059,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">2,086,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr style="height:6pt"><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Net income (loss)</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-height:100%">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">9,303,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">4,145,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(14,885,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">(1,437,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Provision for (benefit from) income taxes</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">227,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(300,000)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(1,271,000)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(1,344,000)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Interest expense</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">872,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">4,060,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">4,932,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Interest (income) and other</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(297,000)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">195,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">37,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(65,000)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Amortization of stock-based compensation</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,645,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,645,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Amortization of intangibles</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,672,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">3,617,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">5,289,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Depreciation</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">954,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,973,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">95,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">3,022,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Amortization of cost to fulfill assets</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">240,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">

240,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Restructuring costs</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">790,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">7,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,919,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">3,716,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 10pt;text-align:left;text-indent:-9pt;vertical-align:bottom">Strategic emerging technology costs</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,370,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,370,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Adjusted EBITDA</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">15,131,000 </td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">9,637,000 </td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(6,400,000)</td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">18,368,000 </td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr style="height:6pt"><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000000;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Purchases of property, plant and equipment</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">903,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,736,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">577,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">3,216,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom"> Total assets at October 31, 2023 </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">527,343,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">460,088,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">25,112,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">1,012,543,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table> Unallocated expenses result from corporate expenses such as executive compensation, accounting, legal and other regulatory compliance related costs and also includes all of our amortization of stock-based compensation. See Note (1) - General for information related to CEO transition and proxy solicitation related costs. During the three months ended October 31, 2024, our Unallocated segment also incurred $4,023,000 of restructuring costs focused on: (i) legal and advisory fees associated with our previously announced transformation strategy to explore strategic alternatives and operational initiatives to align our cost structure with our future anticipated business, and (ii) legal and advisory fees related to our Credit Facility and to improve liquidity. During the three months ended October 31, 2023, our Unallocated segment incurred $2,919,000 of restructuring costs focused on streamlining our operations and legal and other related expenses for the PST Divestiture.
 During the three months ended October 31, 2024, our Satellite and Space Communications segment recorded a $79,555,000 non-cash goodwill impairment charge (see Note (16) - Long-lived Assets, including Goodwill for additional information). During the three months ended October 31, 2024, our Satellite and Space Communications segment also recorded $13,740,000 of restructuring costs, which included: (i) $11,369,000 of non-cash inventory write downs included in Cost of Sales in our Condensed Consolidated Statements of Operations (see Note (8) - Inventories for additional information); and (ii) $2,371,000 of costs included in Selling, General and Administrative expenses in our Condensed Consolidated Statements of Operations related to our transformation strategy (principally, the CGC Divestiture). During the three months ended October 31, 2023, our Satellite and Space Communications segment recorded $790,000 of restructuring costs to streamline our operations and improve efficiency, including costs related to the relocation of certain of our satellite ground infrastructure production facilities to our 146,000 square foot facility in Chandler, Arizona. In addition, during the three months ended October 31, 2024, we incurred $280,000 of strategic emerging technology costs for next-generation satellite technology. Similar strategic emerging technology costs of $1,370,000 were incurred during the three months ended October 31, 2023.
 During the three months ended October 31, 2024 and 2023, our Terrestrial and Wireless Networks segment recorded $90,000 and $7,000, respectively, of restructuring costs primarily incurred to streamline our operations and improve efficiency.
 Interest expense in the tables above primarily relates to our credit facilities, and includes the amortization of deferred financing costs. See Note (10) - Credit Facility and Note (11) - Subordinated Credit Facility for further discussion.
 Intersegment sales for the three months ended October 31, 2024 and 2023 between the Satellite and Space Communications segment and the Terrestrial and Wireless Networks segment were nominal. All intersegment sales are eliminated in consolidation and are excluded from the tables above.
 Unallocated assets at October 31, 2024

consist principally of cash and cash equivalents, corporate property, plant and equipment, operating lease right of use assets and deferred financing costs. The large majority of our long-lived assets are located in the U.S. Operating segment information, along with a reconciliation of segment net income (loss) and consolidated net loss to Adjusted EBITDA is presented in the tables below: <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:92.982%"><tr><td style="width:1.0%"></td><td style="width:41.038%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.428%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:13.208%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.428%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.579%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.428%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.579%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.428%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.584%"></td><td style="width:0.1%"></td></tr><tr style="height:3pt"><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none">

colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr></table><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:92.982%"><tr><td style="width:1.0%"></td><td style="width:41.667%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.428%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:13.208%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.428%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.579%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.428%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.950%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.428%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.584%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="padding:0 1pt"></td><td colspan="21" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Three months ended October 31, 2024</td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Satellite and Space Communications</td><td colspan="3" style="border-top:2pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Terrestrial and Wireless Networks</td><td colspan="3" style="border-top:2pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Unallocated</td><td colspan="3" style="border-top:2pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Total</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Net sales</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">58,933,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;border-top:2pt solid #000000;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">56,867,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;border-top:2pt solid #000000;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom"> </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;border-top:2pt solid #000000;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">115,800,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Operating income (loss)</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">(118,807,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">5,315,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(15,678,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">(129,170,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr style="height:6pt"><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Net income (loss)</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">(119,391,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">5,342,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(34,358,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-height:100%">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">(148,407,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">(Benefit from) provision for income taxes</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(55,000)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(9,000)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,198,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,134,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Interest expense</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">11,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom"> </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">9,521,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">9,532,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Interest (income) and other</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">628,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(18,000)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">25,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">635,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Write-off of deferred financing costs</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom"> </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom"> </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Change in fair value of warrants and derivatives</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom"> </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom"> </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">5,524,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">5,524,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr>

<tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Amortization of stock-based compensation</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">155,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">155,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Amortization of intangibles</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,976,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">3,617,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">6,593,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Depreciation</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">847,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,962,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">86,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,895,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Impairment of long-lived assets, including goodwill</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">79,555,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">79,555,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Amortization of cost to fulfill assets</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">261,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">261,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Proxy solicitation costs</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,583,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">CEO transition costs</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">598,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">598,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Restructuring costs</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">13,740,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">90,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">4,023,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">17,853,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Strategic emerging technology costs</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">280,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">280,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Adjusted EBITDA</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">(21,148,000)</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">10,984,000 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">(9,233,000)</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom"><span

style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-height:100%">(19,397,000)</td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr style="height:6pt"><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;border-top:3pt double #000000;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Purchases of property, plant and equipment</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">50,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,108,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">257,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">2,415,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom"> Total assets at October 31, 2024 </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">300,262,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">458,443,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">34,498,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-height:100%">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">793,203,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table>
 <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:92.982%"><tr><td style="width:1.0%"></td><td style="width:41.667%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.428%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:13.208%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.428%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.579%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.428%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:11.950%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.428%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:12.584%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="padding:0 1pt"></td><td colspan="21" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Three months ended October 31, 2023</td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Satellite and Space Communications</td><td colspan="3" style="border-top:2pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Terrestrial and Wireless Networks</td><td colspan="3" style="border-top:2pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Unallocated</td><td colspan="3" style="border-top:2pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Total</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Net sales</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">102,388,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;border-top:2pt solid #000000;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">49,523,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;border-top:2pt solid #000000;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;border-top:2pt solid #000000;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">151,911,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Operating income (loss)</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">10,105,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">4,040,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(12,059,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">2,086,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr style="height:6pt"><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Net income (loss)</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">9,303,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">4,145,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(14,885,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-height:100%">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">(1,437,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Provision for (benefit from) income taxes</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">227,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(300,000)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(1,271,000)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(1,344,000)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Interest expense</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">872,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">4,060,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">4,932,000 </td><td style="background-

color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Interest (income) and other</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(297,000)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">195,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">37,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(65,000)</td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Amortization of stock-based compensation</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,645,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Amortization of intangibles</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,672,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">3,617,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">5,289,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Depreciation</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">954,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,973,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">95,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">3,022,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Amortization of cost to fulfill assets</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">240,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">240,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 10pt;text-align:left;vertical-align:bottom">Restructuring costs</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">790,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">7,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">2,919,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">3,716,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 10pt;text-align:left;text-indent:-9pt;vertical-align:bottom">Strategic emerging technology costs</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,370,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,370,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:left;vertical-align:bottom">Adjusted EBITDA</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">15,131,000 </td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">9,637,000 </td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(6,400,000)</td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">18,368,000 </td><td style="background-color:#ffffff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr style="height:6pt"><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000000;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:3pt double #000000;padding:0 1pt"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Purchases of property, plant and equipment</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom">903,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">1,736,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">577,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;padding:2px 0;text-align:right;vertical-align:bottom"><span style="color:#000000;font-

family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-height:100%">3,216,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom"> Total assets at October 31, 2023 </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">527,343,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">460,088,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">25,112,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:9pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">1,012,543,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table>
5893300056867000011580000-11880700053150000-15678000-129170000-11939100053420000-34358000-148407000-55000-90002198000213400011000095210009532000-62800018000-25000-63500000141200014120000-5524000-5524000001550001550002976000361700006593000847000196200086000289500079555000079555000261000002610000015830001583000005980005980001374000090000402300017853000280000002800000-21148000109840000-9233000-193970005000021080000257000241500030026200045844300034498000793203000102388000495230000151911000101050004040000-12059000208600009303000414500014437000227000-300000-1271000-13440008720000406000049320002970000-195000-3700065000002645000167200036170000528900095400019730000950003022000240000002400007900007000291900037160001370000001370000151310009637000-64000001836800009030001736000577000321600052734300046008800025112000101254300040230002919000795550001374000011369000237100079000014600028000013700009000070000Long-lived Assets, including Goodwill The following table represents goodwill by reportable operating segment as of October 31, 2024 and July 31, 2024.
 <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:89.181%"><tr><td style="width:1.0%"></td><td style="width:51.850%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.619%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.129%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.455%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:13.162%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.455%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:13.330%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Satellite and Space Communications</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Terrestrial and Wireless Networks</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Total</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom"> Balance as of July 31, 2024 </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">110,090,000 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">174,090,000 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">284,180,000 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:justify;vertical-align:bottom">Goodwill impairment</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(79,555,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">— </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(79,555,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom"> Balance as of October 31, 2024 </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">30,535,000 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">174,090,000 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">204,625,000 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table>
 At October 31, 2024 and July 31, 2024, accumulated goodwill impairment losses related to our Satellite and Space Communications segment totaled $128,480,000 and $48,925,000, respectively. There are no accumulated impairments for our Terrestrial and Wireless Network segment. In accordance with FASB ASC 350, we perform a goodwill impairment analysis at least annually (on the first day of the first quarter of each fiscal year, or August 1st), unless indicators of impairment exist in interim periods. If we fail the quantitative assessment of goodwill impairment ("quantitative assessment"), we would be required to recognize an impairment loss equal to the amount that a reporting unit's carrying value exceeded its fair value; however, any loss recognized should not exceed the total amount of goodwill allocated to that reporting unit.
 During the fourth quarter of fiscal year 2024, our lower-than-expected financial performance in our Satellite and Space Communications segment, default on certain credit facility covenants and the sustained decrease in stock price since August 1, 2023 were considered triggering events which required a quantitative impairment test as of July 31, 2024. We performed a quantitative assessment using market participant assumptions to determine if the fair value of each of our reporting units with goodwill exceeded its carrying value. In making this assessment, we considered, among other things: expectations of projected net sales and cash flows, assumptions impacting the weighted average cost of capital, trends in trading multiples of comparable companies, changes in our stock price and changes in the carrying values of our reporting units with goodwill. We also considered overall business conditions. Ultimately, based on our quantitative evaluations, we determined that the carrying value of our Satellite and Space Communications reporting unit exceeded its fair value and recognized a goodwill impairment loss of $48,925,000 in fiscal 2024. We also determined that our Terrestrial and Wireless Networks reporting unit had an estimated fair value in excess of its carrying value of at least 24.7% and concluded that our goodwill for this reporting unit was not impaired.
 Given our Satellite and Space Communications segment's financial performance in the first quarter of fiscal 2025, and considering triggering events within this segment through the issuance date, we determined that we were required to perform another quantitative impairment test on an interim basis as of October 31, 2024. Following the same approach as outlined above, ultimately, based on our quantitative evaluations, we determined that the carrying value of our Satellite and Space Communications reporting unit exceeded its fair value and recognized a goodwill impairment loss of $79,555,000 during the three months ended October 31, 2024.
 In performing the quantitative assessments, we estimated the fair value of each of our reporting units using a combination of the income and market approaches. The income approach, also known as the discounted cash flow ("DCF") method, utilizes the present value of cash flows to estimate fair value. The future cash flows for our reporting units were projected based on our estimates, at that time, of future revenues, operating income and other factors (such as working capital and capital expenditures). For purposes of conducting our impairment analysis, we assumed revenue growth rates and cash flow projections that are below our actual long-term expectations. The discount rates used in our DCF method were based on a weighted-average cost of capital ("WACC") determined from relevant market comparisons, adjusted upward for specific reporting unit risks (primarily the uncertainty of achieving projected operating cash flows). A terminal value growth rate was applied to the final year of the projected period, which reflects our estimate of stable, perpetual growth. We then calculated a present value of the respective cash flows for each reporting unit to arrive at an estimate of fair value under the income approach. Under the market approach, we estimated a fair value based on comparable companies' market multiples of revenues and earnings before interest, taxes, depreciation and amortization and factored in a control premium. Finally, we compared our estimates of fair values to our total public market capitalization and assessed implied control premiums based on our common stock price of $3.72 and $3.17 as of the dates of testing (October 31, 2024 and July 31, 2024, respectively).
 In tandem with our quantitative impairment test as of July 31, 2024 and decision in July 2024 to exit our operations in Basingstoke, United Kingdom (which became a separate asset group, the "U.K. Asset Group"), we assessed the recoverability of the carrying value of the U.K. Asset Group under the accounting standards for assets held and used as of July 31, 2024 and determined that the undiscounted future cash flows to complete the exit of our Basingstoke operations indicated that the carrying amount of the U.K. Asset Group was not recoverable. As a result, we recorded a $15,600,000 non-cash long-lived asset impairment charge within the Satellite and Space Communications segment in fiscal 2024. We allocated $9,925,000 of this impairment to the carrying value of Intangibles with Finite Lives, net, $2,651,000 to Property, Plant & Equipment, net, $1,873,000 to Other Assets, net and $1,151,000 to Operating Lease Right-of-Use Assets, net. In light of our quantitative interim impairment tests as of October 31, 2024 and July 31, 2024, we assessed the recoverability of the remaining carrying values of long-lived assets within the Satellite and Space Communications segment. The undiscounted future cash flows of the asset group indicated that the carrying amount of the asset group was recoverable. It is possible that, during the remainder of fiscal 2025 or beyond, business conditions (both in the U.S. and internationally) could deteriorate from the current state, our current or prospective customers could

materially postpone, reduce or even forgo purchases of our products and services to a greater extent than we currently anticipate, or our common stock price could fluctuate. A sustained significant decline in our actual operating performance, as compared to our forecast, and/or a continued sustained decline in our common stock price, may require us to perform another interim quantitative impairment test during fiscal 2025, which may result in an impairment of our long-lived assets (including goodwill) assigned to one or both of our reporting units.
 In any event, we are required to perform our next annual goodwill impairment analysis on August 1, 2025 (the start of our fiscal 2026). If our assumptions and related estimates change in the future, or if we change our reporting unit structure or other events and circumstances change, we may be required to record impairment charges when we perform these tests, or in other future periods. Any impairment charges that we may record in the future could be material to our results of operations and financial condition. The following table represents goodwill by reportable operating segment as of October 31, 2024 and July 31, 2024.
 <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:89.181%"><tr><td style="width:1.0%"></td><td style="width:51.850%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.619%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.129%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.455%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:13.162%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.455%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:13.330%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Satellite and Space Communications</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Terrestrial and Wireless Networks</td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="padding:2px 1pt;text-align:center;vertical-align:bottom">Total</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom"> Balance as of July 31, 2024 </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">110,090,000 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">174,090,000 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">284,180,000 </td><td style="background-color:#cceeff;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:justify;vertical-align:bottom">Goodwill impairment</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(79,555,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom"> </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">(79,555,000)</td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom"> Balance as of October 31, 2024 </td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">30,535,000 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">174,090,000 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">204,625,000 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table> 1100900001740900002841800000-795550000-795550003053500017409000020462500012848000048925000489250000.247795550003.723.171560000099250026510001873000115100Intangible Assets Intangible assets with finite lives are as follows: <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:83.771%"><tr><td style="width:1.0%"></td><td style="width:23.507%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.672%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:19.842%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:1.021%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.828%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:1.021%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.828%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:1.021%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:14.960%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="padding:0 1pt"></td><td colspan="21" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">October 31, 2024</td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Weighted Average
Amortization Period</td><td colspan="3" style="border-top:2pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Gross Carrying
Amount</td><td colspan="3" style="border-top:2pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Accumulated
Amortization</td><td colspan="3" style="border-top:2pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Net Carrying
Amount</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Customer relationships</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">20.2</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">294,258,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">138,168,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">156,090,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Technologies</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">13.6</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">106,149,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">82,516,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">23,633,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Trademarks and other</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:center;vertical-align:bottom">16.9</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">31,826,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">23,314,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">8,512,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Total</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom"> </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">432,233,000 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">243,998,000 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double

#000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">188,235,000 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table></div><div style="padding-left:36pt">
</div><div style="padding-left:36pt"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:83.771%"><tr><td style="width:1.0%"></td><td style="width:23.507%"></td><td style="width:0.1%"></td><td style="width:0.672%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:19.842%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:1.021%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.828%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:1.021%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.828%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:1.021%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:14.960%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="padding:0 1pt"></td><td colspan="21" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">July 31, 2024</td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Weighted Average
Amortization Period</td><td colspan="3" style="border-top:2pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Gross Carrying
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Amortization</td><td colspan="3" style="border-top:2pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Net Carrying
Amount</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Customer relationships</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">20.2</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">302,058,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">141,601,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">160,457,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Technologies</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">14.8</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">113,149,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">87,809,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">25,340,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Trademarks and other</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:center;vertical-align:bottom">16.7</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">32,926,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">23,895,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">9,031,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Total</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">448,133,000 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">253,305,000 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">194,828,000 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table>
 The weighted average amortization period in the above table excludes fully amortized intangible assets.
 Amortization expense for the three months ended October 31, 2024 and 2023 was $6,593,000 and $5,289,000, respectively. Amortization expense for the three months ended October 31, 2024 includes $1,343,000 of accelerated amortization due to the impact of the CGC Divestiture. During the most recent fiscal quarter, we also wrote-off $15,900,000 of fully amortized intangible assets related to the CGC Divestiture.</div><div style="padding-left:36pt;text-align:justify">
</div><div style="padding-left:36pt;text-align:justify">The estimated amortization expense consists of the following for the fiscal years ending July 31:</div><div style="margin-top:5pt;padding-left:18pt;padding-right:18pt;text-align:center"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:49.415%"><tr><td style="width:1.0%"></td><td style="width:75.527%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:22.273%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">2025</td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">21,722,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">2026</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">19,128,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">2027</td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">17,774,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">2028</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">17,774,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">2029</td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">16,353,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table> We review net intangible assets with finite lives for impairment when an event occurs indicating the potential for impairment. Based on our assessment in the fourth quarter of fiscal 2024, we recognized an impairment loss of $9,925,000 in fiscal 2024 within our Satellite and Space Communications segment. See Note (16) - Long-Lived Assets, Including Goodwill for more information. We believe that the carrying values of our remaining net intangible assets were recoverable as of October 31, 2024. However, if business conditions deteriorate, we may be required to record impairment losses, and/or increase the amortization of intangibles in the future. Any impairment charges that we may record in the future could be material to our results of operations and financial condition. Intangible assets with finite lives are as follows: <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:83.771%"><tr><td style="width:1.0%"></td><td style="width:23.507%"></td><td style="width:0.1%"></td><td style="width:0.672%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:19.842%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:1.021%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.828%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:1.021%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.828%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:1.021%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:14.960%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="padding:0 1pt"></td><td colspan="21" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">October 31, 2024</td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Weighted Average
Amortization Period</td><td colspan="3" style="border-top:2pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">

Gross Carrying
Amount</td><td colspan="3" style="border-top:2pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Accumulated
Amortization</td><td colspan="3" style="border-top:2pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Net Carrying
Amount</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Customer relationships</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">20.2</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">294,258,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">138,168,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">156,090,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Technologies</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">13.6</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">106,149,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">82,516,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">23,633,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Trademarks and other</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:center;vertical-align:bottom">16.9</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">31,826,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">23,314,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">8,512,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Total</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom"> </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">432,233,000 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">243,998,000 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">188,235,000 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table>
 <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:83.771%"><tr><td style="width:1.0%"></td><td style="width:23.507%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:0.672%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:19.842%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:1.021%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.828%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:1.021%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:15.828%"></td><td style="width:0.1%"></td><td style="width:0.1%"></td><td style="width:1.021%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:14.960%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="padding:0 1pt"></td><td colspan="21" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">July 31, 2024</td></tr><tr><td colspan="3" style="padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Weighted Average
Amortization Period</td><td colspan="3" style="border-top:2pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Gross Carrying
Amount</td><td colspan="3" style="border-top:2pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Accumulated
Amortization</td><td colspan="3" style="border-top:2pt solid #000;padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Net Carrying
Amount</td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Customer relationships</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt;text-align:center;vertical-align:bottom">20.2</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">302,058,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">141,601,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">160,457,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Technologies</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:center;vertical-align:bottom">14.8</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">113,149,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">87,809,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">25,340,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Trademarks and other</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:center;vertical-align:bottom">16.7</td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">32,926,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">23,895,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">9,031,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Total</td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom"> </td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">448,133,000 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">253,305,000 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-

size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">194,828,000 </td><td style="background-color:#ffffff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table>

P20Y2M12D2942580001381680001560900 00P13Y7M6D1061490008251600023633000P16Y10M24D3182600023314000851200043223300024399800018823500 0P20Y2M12D3020580001416010001604700 0P14Y9

style="padding-left:36pt;text-align:justify">The estimated amortization expense consists of the following for the fiscal years ending July 31: <table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:49.415%"><tr><td style="width:1.0%"></td><td style="width:75.527%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:22.273%"></td><td style="width:0.1%"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">2025</td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">21,722,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">2026</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">19,128,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">2027</td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">17,774,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">2028</td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">17,774,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">2029</td><td colspan="2" style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">16,353,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td></tr></table> 217220001912800017774000177740001635300099250 00Convertible Preferred Stock Fiscal 2024 and Prior Activity On October 18, 2021, we entered into a Subscription Agreement (the “Subscription Agreement”) with certain affiliates and related funds of White Hat Capital Partners LP and Magnetar Capital LLC (collectively, the “Investors”). On October 19, 2021, pursuant to the terms of the Subscription Agreement, the Investors purchased an aggregate of 100,000 shares of Series A Convertible Preferred Stock, with a par value of $0.10 per share, for an aggregate purchase price of $100,000,000. White Hat Capital Partners LP is affiliated with Mark Quinlan, who serves as a member of our Board of Directors.
 On December 13, 2023, we and the Investors agreed to change certain terms of the Series A Convertible Preferred Stock, effected through an Exchange Agreement, pursuant to which the Investors exchanged (the “Series A Exchange”) all 100,000 shares of Series A Convertible Preferred Stock outstanding for 100,000 shares of our newly issued Series A-1 Convertible Preferred Stock, par value $0.10 per share (the “Series A-1 Convertible Preferred Stock”), with an initial liquidation preference of $1,134.20 per share. As a result of the Series A Exchange, no shares of Series A Convertible Preferred Stock remain outstanding.
 On January 22, 2024, we entered into a Subscription and Exchange Agreement with the Investors, relating to: (i) the issuance and sale of 45,000 shares of Series B Convertible Preferred Stock, par value $0.10 per share (the “Series B Convertible Preferred Stock”), for an aggregate purchase price of $45,000,000, or $1,000 per share (the “Primary Issuance”), (ii) the exchange of 100,000 shares of our Series A-1 Convertible Preferred Stock for 115,721.22 shares of Series B Convertible Preferred Stock (the “Series B Exchange”) and (iii) the issuance to the Investors of 5,400 shares of Series B Convertible Preferred Stock in lieu of cash for certain expense reimbursements (the “Series B Reimbursement” and, together with the Primary Issuance and the Series B Exchange, the “Series B Issuance”). As a result of the Series B Exchange, no shares of Series A-1 Convertible Preferred Stock remain outstanding. We received $43,200,000 of cash proceeds from the Primary Issuance, net of $1,800,000 for certain expense reimbursements.
 On June 17, 2024, in connection with entering into the Credit Facility discussed in Note (10) - Credit Facility, we and the Investors agreed to change certain terms of the Series B Convertible Preferred Stock. The changes altered the preferred holders’ existing consent rights and existing put rights alongside payments upon a change of control following specified asset sales, in each case consistent with the Credit Facility. To effect these changes, we and the Investors entered into a Subscription and Exchange Agreement, pursuant to which the Investors: (i) exchanged, in a transaction exempt from registration under the Securities Act of 1933, all of the 166,121.22 shares of Series B Convertible Preferred Stock outstanding for 166,121.22 shares of our newly issued Series B-1 Convertible Preferred Stock, par value $0.10 per share (the “Series B-1 Exchange”), with an initial liquidation preference of $1,036.58 per share, and (ii) received 5,705.83 additional shares of Series B-1 Convertible Preferred Stock as a consent fee (the "Series B-1 Fee"). As a result of the Series B-1 Exchange, no shares of Series B Convertible Preferred Stock remain outstanding. We did not receive any cash proceeds from the Series B-1 Exchange. Fiscal 2025 Activity On October 17, 2024, in connection with amending the Credit Facility discussed in Note (10) - Credit Facility, we and the Investors agreed to change certain terms of the Series B-1 Convertible Preferred Stock. The changes; altered the date on which preferred holders can opt to have us repurchase their Series B-2 Convertible Preferred Shares (as defined below) in certain circumstances; provided for increases to the dividend rate in certain circumstances and provided for an option for the preferred holders to elect to receive dividends in cash (to the extent permitted by law); and clarified the preferred holders’ existing consent rights, among other things. To effect the changes described above, we and the Investors entered into a new Subscription and Exchange Agreement (the "Subscription and Exchange Agreement"), pursuant to which the Investors: (i) exchanged all of the 171,827.05 shares of Series B-1 Convertible Preferred Stock outstanding for 171,827.05 shares of our newly issued Series B-2 Convertible Preferred Stock, par value $0.10 per share (the “Series B-2 Exchange”), with an initial liquidation preference of $1,067.87 per share; and (ii) received 3,436.53 additional shares of Series B-2 Convertible Preferred Stock as a consent fee (the "Series B-2 Fee" and, together with the Series B Reimbursement and the Series B-1 Fee, the “Additional Issuances”). As a result of the Series B-2 Exchange, no shares of Series B-1 Convertible Preferred Stock remain outstanding. We did not receive any cash proceeds from the Series B-2 Exchange.
 The Series B-2 Convertible Preferred Stock ranks senior to the shares of our common stock, with respect to the payment of dividends and the distribution of assets upon a liquidation, dissolution or winding up of the Company. Each share of Series B-2 Convertible Preferred Stock is entitled to a cumulative dividend (the “Dividend”) at the rate of 9.00% per annum, compounding quarterly, paid-in-kind, or 7.75% per annum, compounding quarterly, paid in cash, at our election (except as described below), or 6.50% per annum, in respect of any shares of Series B-2 Convertible Preferred Stock that remain outstanding following the redemption of at least fifty percent (50%) of the Series B-2 Convertible Preferred Stock pursuant to the exercise of an asset sale or change in control put right or an asset sale call right, as described below. The Dividend rate may also increase following certain events, including certain asset sales that constitute a change in control, as set forth in the certificate of designations governing the Series B-2 Convertible Preferred Stock (the "Series B-2 Certificate of Designations"). For any quarter in which the Dividend is not paid in cash, such Dividend becomes part of the liquidation preference of the Series B-2 Convertible Preferred Stock. In addition, no dividend or other distribution on our common stock will be declared or paid on our common stock unless, at the time of such declaration and payment, an equivalent dividend or distribution is declared and paid on the Series B-2 Convertible Preferred Stock (the “Participating Dividend”), provided that in the case of any such dividend in the form of cash, in lieu of a cash payment, such Participating Dividend will become part of the liquidation preference of the Series B-2 Convertible Preferred Stock. Such Participating Dividend results in the Series B-2 Convertible Preferred Stock meeting the definition of a "participating security" for purposes of our earnings per share calculations. Following the satisfaction of all obligations under the Credit Facility in full and the termination of all of commitments under the Credit Facility (a “CA Satisfaction”), and (i) our failure to fully satisfy an exercised put right (other than a put right exercised in connection with an Asset Sale that constitutes a change in control) or (ii) beginning on or after April 30, 2027 (or later in certain circumstances), holders of the Series B-2 Convertible Preferred Stock will be entitled to elect to have us pay the Dividend in cash (to the extent permitted by law).
 The shares of Series B-2 Convertible Preferred Stock are convertible into shares of common stock at the option of the holder thereof at any time. At any time after July 22, 2027, we have the right to mandate conversion of the Series B-2 Convertible Preferred Stock, subject to certain restrictions based on the price of our common stock in the preceding thirty (30) trading days. The conversion price for the Series B-2 Convertible Preferred Stock is $7.99, subject to certain adjustments set forth in the Series B-2 Certificate of Designations.
 Holders of the Series B-2 Convertible Preferred Stock are entitled to vote with the holders of our common stock on an as-converted basis, and are entitled to a separate class vote with respect to, among other things, amendments to our organizational documents that have an adverse effect on the Series B-2 Convertible Preferred Stock, authorizations or issuances of securities of the Company (other than the issuance of up to $50,000,000 of shares of common stock), the payment of dividends, related party transactions, repurchases or redemptions of securities of the Company, dispositions of businesses or assets involving consideration having a fair value in excess of $75,000,000 (or $20,000,000 following a CA Satisfaction), the incurrence of certain indebtedness and certain amendments or extensions of our Credit Facility on terms and conditions that, taken as a whole, (A) are materially different from the existing Credit Facility or (B) adversely affect our ability to perform our obligations in connection with an optional repurchase of the Series B-2 Convertible Preferred Stock, in each case, subject to the exceptions and qualifications set forth in the Series B-2 Certificate of Designations. Holders have the right to require us to repurchase their Series B-2 Convertible Preferred Stock (at 1.0x the liquidation preference, plus accrued and unpaid dividends) on a date occurring either: (a) on or after October 31, 2028, (b) upon the consummation of an asset sale meeting certain criteria, or (c) on or after April 30, 2027 following a CA Satisfaction. We have the right to repurchase all, or less than all, of the Series B-2 Convertible Preferred Stock upon the consummation of an asset sale meeting the same criteria, other than an asset sale that would result in a change-of-control. In addition, each holder will have the right to cause us to repurchase its Series B-2 Convertible Preferred Stock in connection with a Change of Control (as defined in the Series B-2 Certificate of Designations) at 1.5x (or 1.0x in the case of Series B-2 Convertible Preferred Stock issued in the Additional Issuances) the liquidation preference, plus accrued and unpaid dividends. Any repurchase described above would be subject to the terms set forth in the Series B-2 Certificate of Designations.
 Upon a repurchase of the Series B-2 Convertible Preferred Stock at 1.0x the liquidation preference, we will issue each respective holder a warrant (a “Warrant”). A Warrant will represent the right to acquire our common stock, as further described in the Subscription and Exchange Agreement, for a term of five years and six months from the issuance of such Warrant, at an initial exercise price equal to the conversion price on the date of issuance of such Warrant, subject to certain adjustments. We determined that our obligation to issue a Warrant met the definition of a freestanding financial instrument that should be accounted for as a liability. The Warrant liability is classified in "Other liabilities" on the Condensed Consolidated Balance Sheets and is remeasured to its estimated fair value each reporting period, using Level 3 fair value inputs, until the Warrant is exercised or expires. Changes in the estimated fair value of the Warrant are recognized in our Condensed Consolidated Statements of Operations as a non-cash expense or benefit. As of October 31, 2024 and July 31, 2024, the Warrant liability was remeasured to $3,063,000 and $710,000, respectively, resulting in non-cash expense for the three months ended October 31, 2024 of $2,353,000 recorded in "Other expenses (income) - Change in fair value of warrants and derivatives" on the Condensed Consolidated Statements of Operations.
 <div style="padding-left:36pt;text-

align:justify">We accounted for the cancellation of our Series B-1 Convertible Preferred Stock as an extinguishment based on a qualitative and quantitative assessment of the terms of the preferred shares exchanged. We recognized a $51,179,000 gain on extinguishment, representing the difference between the carrying value of the Series B-1 Convertible Preferred Stock and the issuance date fair value of the Series B-2 Convertible Preferred Stock. As the Series B-1 Convertible Preferred Stock was classified as temporary equity, the gain on extinguishment was included as an offset in determining net loss attributable to common stockholders and credited to retained earnings as a return from the holders.
 We identified several embedded derivatives that require bifurcation from the Series B-2 Convertible Preferred Stock under ASC 815, including the holders' right to: (i) require us to repurchase Series B-2 Convertible Preferred Stock upon the consummation of an asset sale meeting certain criteria, or in connection with a change in control; (ii) convert Series B-2 Convertible Preferred Shares into shares of our common stock; (iii) increase the dividend rate in certain circumstances; and (iv) elect to receive cash dividends in certain circumstances. When evaluating such embedded derivatives, we determined that the Series B-2 Convertible Preferred Stock was more akin to a debt-like host than an equity-like host. We also determined that such features qualify for accounting as one combined embedded derivative liability. We established an initial embedded derivative liability of $38,832,000, which was recorded as a reduction to the initial fair value of the Series B-2 Convertible Preferred Stock and presented with "Other liabilities" on the Condensed Consolidated Balance Sheets. The combined embedded derivative liability is remeasured to its estimated fair value each reporting period, using Level 3 fair value inputs. Changes in the estimated fair value of the combined embedded derivative liability are recognized in our Condensed Consolidated Statements of Operations as a non-cash expense or benefit. As of October 31, 2024, the embedded derivative liability was remeasured to $39,114,000, resulting in a non-cash expense for the three months ended October 31, 2024 of $282,000 recorded in "Other expenses (income) - Change in fair value of warrants and derivatives" on the Condensed Consolidated Statements of Operations. In accordance with ASC 480, Distinguishing Liabilities from Equity, specifically ASC 480-10-S99-3A(2), SEC Staff Announcement: Classification and Measurement of Redeemable Securities, we classified the Series B-2 Convertible Preferred Stock outside of permanent equity, as temporary equity, since the redemption of such shares is at the option of the holder on a fixed date or upon the occurrence of certain events that are not solely within our control. Upon the Series B-2 Exchange, the initial estimated fair value of the Series B-2 Convertible Preferred Stock was $132,310,000. We reduced the initial estimated fair value of the Series B-2 Convertible Preferred Stock to establish the initial combined embedded derivative liability, as discussed above. We also adjusted the carrying value of the Series B-2 Convertible Preferred Stock at October 31, 2024 based on its redemption value of $187,814,000, which includes $655,000 of accumulated and unpaid dividends. During the three months ended October 31, 2024, the adjustments charged against retained earnings and additional paid in capital to increase the carrying values of Convertible Preferred Stock, while outstanding, to their respective redemption values totaled $58,634,000. </div><div style="padding-left:36pt;text-align:justify">
</div><div style="padding-left:36pt;text-align:justify">The following table presents the allocation of the initial estimated fair value of the Series B-2 Convertible Preferred Stock to its host instrument and combined embedded derivatives on October 17, 2024: </div><div style="padding-left:36pt;text-align:justify">
</div><div style="padding-left:36pt;text-align:justify"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:89.766%"><tr><td style="width:1.0%"></td><td style="width:77.564%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td style="width:0.1%"></td><td style="width:0.451%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:19.585%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 19pt;text-align:left;text-indent:-18pt;vertical-align:bottom">Initial estimated fair value of Series B-2 Convertible Preferred Stock</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">132,310,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:justify;vertical-align:bottom">Initial estimated fair value and carrying value of combined embedded derivatives</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">38,832,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:justify;vertical-align:bottom">Initial carrying value of Series B-2 Convertible Preferred Stock</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">93,478,000 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr></table></div><div style="padding-left:36pt;text-align:justify">
</div><div style="padding-left:36pt;text-align:justify">The following table presents a reconciliation of the adjustments to increase the carrying values of the Convertible Preferred Stock to their redemption values while outstanding: </div><div style="padding-left:36pt;text-align:justify"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:89.766%"><tr><td style="width:1.0%"></td><td style="width:77.564%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td style="width:0.1%"></td><td style="width:0.451%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:19.585%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="padding:0 1pt"></td><td colspan="3" style="border-top:2pt solid #000;padding:2px 1pt;text-align:center;vertical-align:bottom">Three months ended October 31, 2024</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Redemption value of Series B-2 Convertible Preferred Stock at October 31, 2024</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:2pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom"><span style="color:#000000;font-family:'Times New Roman',sans-serif;font-size:10pt;font-weight:400;line-height:100%">$</td><td style="background-color:#cceeff;border-top:2pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">187,814,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Less: Carrying value of combined embedded derivatives at October 31, 2024</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">39,114,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Carrying value of Series B-2 Convertible Preferred Stock at October 31, 2024</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">148,700,000 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom"> Less: Initial carrying value of Series B-2 Convertible Preferred Stock at October 17, 2024 </td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">93,478,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Adjustment to increase carrying value of Series B-2 Convertible Preferred Stock to
  its redemption value at October 31, 2024</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td colspan="2" style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">55,222,000 </td><td style="background-color:#cceeff;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:justify;vertical-align:bottom">Adjustment to increase carrying value of Series B-1 Convertible Preferred Stock to
  its redemption value (while outstanding)</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">3,412,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:justify;vertical-align:bottom">Total adjustments to redemption values charged to Stockholder's Equity</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 0;text-align:right;vertical-align:bottom">58,634,000 </td><td style="background-color:#cceeff;border-bottom:3pt double #000000;border-top:1pt solid #000000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr></table>
1000000.10100000000100000100000.101134.2450000.10450000001000100000115721.22540043200000180000016612l.22166121.220.101036.585705.83171827.05171827.050.101067.873436.530.5117900038832000391140002820001323100001871400065500058634000 The following table presents the allocation of the initial estimated fair value of the Series B-2 Convertible Preferred Stock to its host instrument and combined embedded derivatives on October 17, 2024:
 <div

style="padding-left:36pt;text-align:justify"><table style="border-collapse:collapse;display:inline-table;margin-bottom:5pt;vertical-align:text-bottom;width:89.766%"><tr><td style="width:1.0%"></td><td style="width:77.564%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td style="width:0.1%"></td><td style="width:0.451%"></td><td style="width:0.1%"></td><td style="width:1.0%"></td><td style="width:19.585%"></td><td style="width:0.1%"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt 2px 19pt;text-align:left;text-indent:-18pt;vertical-align:bottom">Initial estimated fair value of Series B-2 Convertible Preferred Stock</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;padding:2px 0;text-align:right;vertical-align:bottom">132,310,000 </td><td style="background-color:#cceeff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:justify;vertical-align:bottom">Initial estimated fair value and carrying value of combined embedded derivatives</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" 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1pt;text-align:left;vertical-align:bottom">Redemption value of Series B-2 Convertible Preferred Stock at October 31, 2024</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#cceeff;padding:0 1pt"></td><td style="background-color:#cceeff;border-top:2pt solid #000;padding:2px 0 2px 1pt;text-align:left;vertical-align:bottom">$</td><td style="background-color:#cceeff;border-top:2pt solid #000;padding:2px 0;text-align:right;vertical-align:bottom">187,814,000 </td><td style="background-color:#cceeff;border-top:2pt solid #000;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#ffffff;padding:2px 1pt;text-align:left;vertical-align:bottom">Less: Carrying value of combined embedded derivatives at October 31, 2024</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="background-color:#ffffff;padding:0 1pt"></td><td colspan="2" style="background-color:#ffffff;padding:2px 0 2px 1pt;text-align:right;vertical-align:bottom">39,114,000 </td><td style="background-color:#ffffff;padding:2px 1pt 2px 0;text-align:right;vertical-align:bottom"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td></tr><tr><td colspan="3" style="background-color:#cceeff;padding:2px 1pt;text-align:left;vertical-align:bottom">Carrying value of Series B-2 Convertible Preferred Stock at October 31, 2024</td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td colspan="3" style="display:none"></td><td 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 Common Stock Repurchase Program On September 29, 2020, our Board of Directors authorized a $100,000,000 stock repurchase program, which replaced our prior program. The $100,000,000 stock repurchase program has no time restrictions and repurchases may be made from time to time in open-market or privately negotiated transactions, or by other means in accordance with federal securities laws. There were no repurchases during the three months ended October 31, 2024 and 2023.
 Additional Paid in Capital During the three months ended October 31, 2024, $52,255,000 of the adjustments to the carrying values of outstanding Convertible Preferred Stock to their respective redemption values, while outstanding, was charged to additional paid in capital so as not to exceed the available amount of retained earnings as of October 31, 2024. 2000000002000000001000000001000000000052255000Legal Proceedings and Other Matters Former CEO Related Matters On March 12, 2024, the Company terminated Ken Peterman, its President and CEO at the time, for Cause pursuant to the terms of his employment agreement dated September 12, 2022 (the "Employment Agreement"). On November 21, 2024 (as amended on December 31, 2024), Mr. Peterman filed a claim with the American Arbitration Association, alleging that Comtech materially breached the Employment Agreement in the termination for Cause and that the termination was a retaliation for whistleblowing by Mr. Peterman in connection with certain of the Company's prior financial and accounting practices. The Company independently investigated, with the assistance of an outside advisor, Mr. Peterman's allegations that he was a whistleblower and determined that such allegations were not substantiated. Mr. Peterman claims he is owed direct contractual damages in an amount in excess of $6,000,000 and consequential damages for injury to his professional reputation in excess of $35,000,000. The Company believes Mr. Peterman's claims are entirely without merit and will defend itself vigorously in the matter. On December 11, 2024, Mr. Peterman was indicted by the United States Attorney for the Eastern District of New York and arrested on charges of insider trading and securities fraud. He was also charged with similar allegations by the SEC in a civil lawsuit filed in the Eastern District of New York the same day. The Company is not named as a defendant in either proceeding.
 CGC Divestiture Export Matters As discussed further in Note (2) — Divestitures, during our fourth quarter of fiscal 2024, we ceased operations of our steerable antenna product line in Basingstoke, United Kingdom, which incurred cumulative operating losses since our acquisition of this business in fiscal 2020. In November 2024, as part of the wind down of such operations, we completed a disclosure to His Majesty's Revenue and Customs agency in the United Kingdom ("HMRC") related to potential violations of export compliance laws in the United Kingdom. Such disclosure was precipitated by the United Kingdom customs agency's halting, in March 2024, an antenna shipment destined for end use by a customer in Azerbaijan and for which we did not have an appropriate export license at the time. Due to our commitment to comply with global export regulations, we immediately and voluntarily initiated a historical review of exports from our Basingstoke location since our acquisition of such business in fiscal 2020. Based on such review, we voluntarily disclosed to the HMRC a misclassification of specially designed, configured or modified antenna systems for military end users and build-to-print aircraft parts. Based on HMRC guidelines and with the assistance of outside local counsel, we estimated that monetary fines and penalties

related to potential violations as outlined in our disclosure could range from zero to approximately $9,000,000, with no single amount within that range being a best estimate. Through the issuance date, based on such review and disclosure to HMRC, we determined that a financial loss related to this matter is more than remote, but less than probable given the multiple factors that could influence the ultimate outcome, including but not limited to: the voluntary nature of our disclosure; our Basingstoke operation's historical compliance record; the number of exports involved; and the nature of the potential violation(s). Based on such determination, we have not accrued for any contingent loss related to these matters as of October 31, 2024.
 Other Matters In the ordinary course of business, we include indemnification provisions in certain of our customer contracts to indemnify, hold harmless and reimburse such customers for certain losses, including but not limited to losses related to third-party claims of intellectual property infringement arising from the customer's use of our products or services. We may also, from time to time, receive indemnification requests from customers related to third-party claims that 911 calls were improperly routed during an emergency. We evaluate such claims as and when they arise. We do not always agree with customers that they are entitled to indemnification and in such cases reject their claims. Despite maintaining that we have properly carried out our duties, we may seek coverage under our various insurance policies; however, we cannot be sure that we will be able to maintain or obtain insurance coverage at acceptable costs or in sufficient amounts or that our insurer will not disclaim coverage as to such claims. Accordingly, pending or future claims asserted against us by a party that we are obligated to indemnify could result in legal costs and damages that could have a material adverse effect on our consolidated results of operations and financial condition.
 There are also certain other pending and threatened legal actions which arise in the normal course of business. Although the ultimate outcome of these matters is difficult to accurately predict, we believe that the outcome of these other matters will not have a material adverse effect on our consolidated financial condition or results of operations. Employment, Change of Control and Indemnification Agreements We have entered into employment and/or change of control agreements, as well as indemnification agreements with certain of our executive officers and certain key employees. All of these agreements may require payments by us, in certain circumstances, including, but not limited to, a change in control of the Company or termination of the employee. 0000003500000009000000Cost Reduction and Restructuring Related Activities As of July 31, 2024, our severance liability was $1,029,000. During the three months ended October 31, 2024, in connection with our transformation strategy, we actioned a reduction in force principally within our Satellite and Space Communications and Unallocated segments. Such reduction approximated 6% of our workforce as of July 31, 2024, or approximately $8,000,000 in annualized labor costs. During the three months ended October 31, 2024, we recorded $1,227,000 of severance costs within Selling, general and administrativeexpenses in our Condensed Consolidated Statements of Operations. After net payments of $1,620,000 during the three months ended October 31, 2024, our severance liability was $636,000 as of October 31, 2024.
 Subsequent Event
 Subsequent to quarter-end, we further reduced our workforce as of July 31, 2024 by another 7%, or approximately $18,000,000 in annualized labor costs. Such reductions were made within our Satellite and Space Communications and Unallocated segments. Severance associated with such actions of approximately $1,100,000 will be expensed in the second quarter of fiscal 2025. As of the issuance date, we had approximately 1,500 employees, compared to 1,676 employees as of July 31, 2024. 10290000.0680000000122700016200006360000.0718000000110000015001676falsefalsefalsefalse

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