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		Revision #	**
		Effective Date	05APR2021
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Policy Approver	Audit Committee	Approval	05APR2021
Policy Level	Board-Level		
Policy Owner	General Counsel		


Code of Ethics for Senior Financial Officers

SkyWater Technology, Inc. (the “Company”) has a Code of Business Conduct and Ethics applicable to all directors and employees of the Company and its subsidiaries. The Chief Executive Officer (“CEO”), the Chief Financial Officer (the “CFO”), the Vice President, Corporate Controller, the Vice President of Finance of the Company, and persons performing similar functions (the “Senior Financial Officers”) are required to comply with the requirements of the Code of Business Conduct and Ethics. The Senior Financial Officers also are required to comply with this Code of Ethics for Senior Financial Officers (“Code”), the purpose of which is to deter wrongdoing and to promote:

- (i) honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships;
- (ii) full, fair, accurate, timely and understandable disclosure in reports and documents that the Company files with, or submits to, the Securities and Exchange Commission (the “SEC”) and in other public communications made by the Company;
- (iii) compliance with applicable governmental laws, rules and regulations;
- (iv) the prompt internal reporting of violations of this Code; and
- (v) accountability for adherence to this Code.

To achieve the purpose of this Code, the Senior Financial Officers are subject to the following additional specific obligations:

1. The Senior Financial Officers are responsible for full, fair, accurate, timely and understandable disclosure in the periodic and current reports the Company is required to file with, or submit to, the SEC. Accordingly, it is the responsibility of each Senior Financial Officer promptly to bring to the attention of the Company’s General Counsel any material information of which he or she may become aware that affects the disclosures made by the Company in such filings and otherwise to assist the appropriate members of management in fulfilling their responsibilities relating to the Company’s financial reporting, disclosure controls and internal control over financial reporting.
2. Each Senior Financial Officer shall promptly bring to the attention of the General Counsel and the CFO any information he or she may have concerning significant deficiencies in the design or operation of the Company’s internal

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control over financial reporting. Information concerning any suspected fraud, whether or not material, that involves management or other employees who have a significant role in the Company's financial reporting, disclosure controls or internal control over financial reporting must be promptly brought to the attention of the General Counsel, unless the suspected fraud involves the General Counsel, in which case the matter should be brought to the attention of the CEO and the Audit Committee of the Board of Directors of the Company (the "Audit Committee").

3. Each Senior Financial Officer shall promptly bring to the attention of the General Counsel any information he or she may have concerning any suspected violation of the Company's Code of Conduct, including any potential conflicts of interest between personal and professional relationships, involving any management or other employees who have a significant role in the Company's financial reporting, disclosure controls or internal control over financial reporting, unless the suspected violation involves the General Counsel, in which case the matter should be brought to the attention of the CEO and the Audit Committee.

4. Each Senior Financial Officer shall promptly bring to the attention of the General Counsel any information he or she may have concerning evidence of a material violation, by the Company or any agent thereof, of the securities or other laws, rules or regulations applicable to the Company and the operation of its business unless the evidence of such material violation involves the General Counsel, in which case the matter should be brought to the attention of the CEO and the Audit Committee.


Administration of this Code

The Board of Directors of the Company or a committee thereof (the "Board") shall determine, or designate appropriate persons to determine, appropriate actions to be taken in the event of violations of this Code by a Senior Financial Officer. Such actions shall be reasonably designed to deter wrongdoing and to promote accountability for adherence to this Code, and may include written notices to the individual involved that the Board has determined that there has been a violation, censure by the Board, demotion or re-assignment of the individual involved, suspension with or without pay or benefits (as determined by the Board) and termination of the individual's employment. In determining what action is appropriate in a particular case, the Board or such designee shall take into account all relevant information, including the nature and severity of the violation, whether the violation involved a single occurrence or repeated occurrences, whether the violation appears to have been intentional or inadvertent, whether such Senior Financial Officer had been advised prior to the violation as to the proper course of action and whether such Senior Financial Officer had committed other violations in the past.

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Any waivers of this Code will be reported in accordance with SEC rules and requirements of the Nasdaq Stock Market.

Adopted by the Board of Directors on April 5, 2021

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SENIOR FINANCIAL OFFICER CERTIFICATION

I hereby certify that I have received and read the Code of Ethics for Senior Financial Officers, and I understand its contents. I agree to comply with the standards, policies and procedures contained in the Code of Ethics for Senior Financial Officers.

Printed Name

Signature

Date