GTT

GTT CODE OF BUSINESS CONDUCT AND ETHICS

Introduction

1.1. At GTT Communications, Inc. (together with its subsidiaries, "GTT" or the "***Company***"), we recognize the importance of acting with integrity, respect, and responsibility in all our dealings. We strive to create a culture of ethical behavior in every aspect of our operations; we believe it's the right thing to do and essential to our long-term success. Thus, the Board of Directors of GTT has adopted this Code of Business Conduct and Ethics (the "***Code***") in order to:

a) promote honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest;
b) promote full, fair, accurate, timely and understandable disclosure in public and shareholder communications made by the Company;
c) promote compliance with applicable governmental laws, rules and regulations;
d) promote the protection of Company assets, including corporate opportunities and confidential information;
e) promote fair dealing practices;
f) deter wrongdoing; and
g) ensure accountability for adherence to the Code.

1.2. All directors, officers and employees are required to be familiar with the Code, comply with its provisions and report any suspected violations as described below in Section 11, Reporting and Enforcement.

Honest and Ethical Conduct

2.1. GTT's policy is to promote high standards of integrity by conducting its affairs honestly and ethically.

2.2. Each director, officer and employee must act with integrity and observe the highest ethical standards of business conduct in his or her dealings with the Company's customers, suppliers, partners, service providers, competitors, employees and anyone else with whom he or she has contact in the course of performing his or her job.

Conflicts of Interest

3.1. A conflict of interest occurs when an individual's private interest (or the interest of a member of his or her family) interferes, or even appears to interfere, with the interests of the Company. A conflict of interest can arise when an employee, officer or director (or a member of his or her family) takes actions or has interests that may make it difficult to perform his or her work for the Company honestly, objectively and effectively.

3.2. Conflicts of interest also arise when an employee, officer or director (or a member of his or her family) receives personal benefits or favors as a result of his or her position in the Company (an "***Improper Personal Benefit***").

3.3. The giving and receiving of gifts by an employee, officer or director of the Company (or a member of his or her family) could constitute an Improper Personal Benefit, and any such giving or receiving of gifts should not compromise, or appear to compromise, his or her ability to make objective and fair business decisions. In addition, it is important to note that the giving and receiving of gifts are subject to a variety of laws, rules and regulations applicable to GTT's operations, including the Foreign Corrupt Practices Act, Anti-Bribery or Anti-Corruption laws, and others. Further details on the Company's policy around gifts can be found in Section iv.2 of the Company's Anti-Bribery, Anti-Corruption and Anti-Money Laundering Policy and Procedure.

3.4. Whether or not a conflict of interest exists or will exist can be unclear. Employees (other than executive officers) who have questions about a potential conflict of interest or who become aware of an actual or potential conflict should discuss the matter with, and seek a determination and prior authorization or approval from, their supervisor or the General Counsel. A supervisor may not authorize or approve conflict of interest matters or make determinations as to whether a problematic conflict of interest exists without first providing the General Counsel with a written description of the activity and seeking the General Counsel's written approval. If the supervisor is involved in the potential or actual conflict, the matter should instead be discussed directly with the General Counsel.

3.5. Directors and executive officers must seek determinations and prior authorizations or approvals of potential conflicts of interest exclusively from the Governance & Risk Committee. The Governance & Risk Committee will evaluate such potential conflicts by consideration of all relevant facts and circumstances, including without limitation, with respect to conflict of interest transactions, the commercial reasonableness of the terms, the benefit and perceived benefit, or lack thereof, to the Company, opportunity costs of alternate transactions, the materiality and character of the director or executive officer's direct or indirect interest, and the actual or apparent conflict of interest of the director or executive officer; provided that the Governance & Risk Committee will not approve or ratify such transaction unless it will have determined that, upon consideration of all relevant information, the proposed transaction is in, or not inconsistent with, the best interests of the Company and its shareholders.

Compliance

4.1. Employees, officers, directors and board observers and affiliates of the foregoing ("***Insiders***") should comply, both in letter and spirit, with all applicable laws, rules and regulations in the cities, states and countries in which the Company operates.

4.2. Although not all Insiders are expected to know the details of all applicable laws, rules and regulations, it is important to know enough to determine when to seek advice from appropriate personnel. Questions about compliance should be addressed to the Company's Legal Department.

Financial Statements and Disclosure

5.1. Each director, officer and employee who contributes in any way to the preparation or verification of the Company's financial statements and other financial information must use all reasonable efforts to ensure that the Company's books, records and accounts are accurately maintained. Each director, officer and employee must cooperate fully with the Company's accounting and internal audit departments, as well as the Company's independent public accountants and counsel.

5.2. Each director, officer and employee who is involved in the Company's disclosure process must be familiar with and comply with the Company's disclosure controls and procedures and its internal controls over financial reporting.

Protection and Proper Use of Company Assets

6.1. All directors, officers and employees should protect the Company's assets and ensure their efficient use. Theft, carelessness and waste have a direct impact on the Company's profitability and are prohibited.

6.2. The use of Company assets for any unlawful or improper purpose is prohibited. All Company assets should be used only for legitimate business purposes, though incidental personal use may be permitted. Any suspected incident of fraud or theft should be reported for investigation immediately.

6.3. The obligation to protect Company assets includes the Company's proprietary information. Proprietary information includes intellectual property such as trade secrets, patents, trademarks, and copyrights, as well as business and marketing plans, engineering and manufacturing ideas, designs, databases, records and any nonpublic financial data or reports. Unauthorized use or distribution of this information is prohibited and could also be illegal and result in civil or criminal penalties.

Exploitation of Company Assets or Position

7.1 Directors, board observers, officers and employees may not use Company assets, including property, information or position for personal gain (including gain of friends or family members).

Confidentiality

8.1 Directors, officers and employees should maintain the confidentiality of information entrusted to them by the Company or by its customers, suppliers or partners, except when disclosure is expressly authorized or is required or permitted by law. Confidential information includes all business, financial or other information relating to the Company or its subsidiaries that has not been publicly disclosed pursuant to Company procedure.

Fair Dealing and Antitrust Compliance

9.1. Each director, officer and employee must deal fairly with the Company's customers, suppliers, partners, service providers, competitors, employees and anyone else with whom he or she has contact in the course of performing his or her job. No director, officer or employee may take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of facts or any other unfair dealing practice.

9.2. GTT takes seriously all regulations relating to fair market competition. Employees at all levels are expressly forbidden from engaging in practices that unlawfully prevent or reduce market competition, fix or unfairly rig pricing, illegally influence bid processes, or engage in illegal market monopolization practices with other firms.

Corporate Opportunities

10.1. Employees and officers of the Company have an obligation to advance the Company's interests when the opportunity to do so arises.

10.2. If any employee or officer discovers or is presented with a business opportunity through the use of corporate property or information or because of his or her position with the Company, or that would otherwise be of potential interest to the Company, he or she should first present the business opportunity to the Company before pursuing the opportunity in his or her individual capacity.

Reporting and Enforcement

11.1. Reporting and Investigation of Violations

a) Actions prohibited by this Code involving directors or executive officers must be reported to the Governance & Risk Committee.

b) Actions prohibited by this Code involving anyone other than a director or executive officer must be reported to the reporting person's supervisor or the General Counsel.

c) The Whistleblower hotline is a 24-hour service that any employee, contractor, supplier and member of the public can use to report any violation or potential violation of the law or this Code. Anyone using the hotline may request that their reports be kept confidential and anonymous. The Whistleblower hotline can be contacted through the online portal at www.safecall.co.uk/report.

d) After receiving a report of an alleged prohibited action, the Governance & Risk Committee, the relevant supervisor or General Counsel must promptly take all appropriate actions necessary to investigate.

e) All directors, officers and employees are expected to cooperate in any internal investigation of misconduct.

11.2. Enforcement

a) The Company must ensure prompt and consistent action against violations of this Code.

b) If, after investigating a report of an alleged prohibited action by a director or executive officer, the Governance & Risk Committee determines that a violation of this Code has occurred, the Governance & Risk Committee will report such determination to the Board of Directors.

c) If, after investigating a report of an alleged prohibited action by any other person, the relevant supervisor determines that a material violation of this Code has occurred, the supervisor will report such determination to the General Counsel. Upon receiving any such report of a violation of this Code (or if the General Counsel determines that a material violation has occurred following his or her investigation of a reported violation), the General Counsel will promptly report the violation to the Governance & Risk Committee.

d) Upon receipt of a determination that there has been a violation of this Code, the Board of Directors or the General Counsel will take such preventative or disciplinary action as it deems appropriate, including, but not limited to, reassignment, demotion, dismissal and, in the event of criminal conduct or other serious violations of the law, notification of appropriate governmental authorities.

11.3. Waivers

Each of the Board of Directors (in the case of a violation by a director or executive officer) and the General Counsel (in the case of a violation by any other person) may, in his or her discretion, waive any violation of this Code.

11.4. Prohibition on Retaliation.

The Company does not tolerate acts of retaliation against any director, officer or employee who makes a good faith report of known or suspected acts of misconduct or other violations of this Code.

Date: August 2025