



**COMPREHENSIVE COMPLIANCE  
PROGRAM:**

**CODE OF BUSINESS ETHICS AND  
STANDARDS OF CONDUCT**

To All Employees:

I am pleased to present you with your personal copy of the Acutus Medical's Comprehensive Compliance Program: Code of Business Ethics and Standards of Conduct. This Compliance Program document comprises a set of expectations and standards designed to help everyone at Acutus Medical to comply with all the rules, regulations, and laws that apply to us. Our Comprehensive Compliance Program includes several components, including this Code of Business Ethics and Standards of Conduct, a list of the broad obligations we all have as employees of Acutus Medical, as well as the Company's policies and procedures. By knowing and adhering to the code of ethics and the standards set forth herein, we ensure that Acutus Medical and its employees meet important company expectations and adhere to our obligations under the law. Adherence to our Comprehensive Compliance Program protects the Company's operations, assets, and reputation each and every day.

One important element of any Compliance Program is the obligation to report any violations or possible violations of the Code of Business Ethics and Standards of Conduct or any law or regulation. In addition to your supervisor, the company has a Chief Compliance Officer, a Compliance Committee, and an anonymous Reporting Hotline (844) 977-0463 or [www.acutusmedical.ethicspoint.com](http://www.acutusmedical.ethicspoint.com). You can report a concern using any of these mechanisms or by mailing a written statement about the issue to the Compliance Officer or any Committee member. No one may take any action against you for raising a suspected or known compliance concern when you are acting in good faith.

As part of the Acutus Medical Comprehensive Compliance Program, we have developed a companion document entitled "Comprehensive Compliance Program: Policies and Procedures." This document is an integral component of our overall Compliance Program and provides further detail and specific guidance relating to important areas of focus in our industry -- including our relationships with health care professionals (HCPs). It is critical that these Policies and Procedures be followed consistently.

Please read the enclosed materials carefully. It is important that you understand your responsibilities under the Acutus Medical Comprehensive Compliance Program and the Company's policies and procedures. Also, please be aware that the Compliance Program does not constitute an employment agreement between you and Acutus Medical.

We are proud of Acutus Medical and each of our employees. We are confident that you will make our Comprehensive Compliance Program work effectively. If you have any questions, you are encouraged to contact the Compliance Officer or any member

of the Compliance Committee regarding any element of the Acutus Medical Comprehensive Compliance Program at any time.

Sincerely,

CFO & Chief Compliance Officer:  
Compliance Committee Members:

Gary Doherty  
Greg Geissinger  
Steve McQuillan  
Charles Piscitello

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## THE COMPLIANCE PROGRAM

Each employee and affiliate of Acutus Medical must recognize that he or she has assumed various ethical and professional responsibilities by affiliating with Acutus Medical, including complying with the following two fundamental tenets of Acutus Medical's Compliance Program: (i) adherence to our Code of Business Ethics & Standards of Conduct and Company policies and procedures; and (ii) reporting any violation or suspected violation of our Compliance Program, including Acutus Medical's Code of Business Ethics & Standards of Conduct, policies, and procedures.

### **2 COMPLYING WITH THE ACUTUS MEDICAL CODE OF BUSINESS ETHICS AND STANDARDS OF CONDUCT**

As an Acutus Medical employee, you are responsible for ensuring that your conduct conforms to Acutus Medical's Code of Business Ethics and Standards of Conduct and all applicable Federal and State laws and regulations. If at any time you have a question as to whether a procedure or action is inappropriate under the Code of Business Ethics or Standards of Conduct, you should ask your immediate supervisor. If you do not feel comfortable discussing the situation with your supervisor, or if you have discussed the matter and remain unclear as to what is appropriate conduct, then we encourage you to speak with the Chief Compliance Officer ("CCO") or any member of the Compliance Committee ("CC").

Any employee who has a question about what constitutes proper conduct under our Compliance Program can consult with the CCO/CC for guidance. Such interaction may also be made anonymously through the Reporting Hotline (as described below) or confidentially. Our CCO/CC will take the appropriate steps to investigate any complaint and may institute corrective action if required. The CCO/CC also is responsible for answering questions about the Standards of Conduct and resolving disputed interpretations. You should have no hesitation whatsoever in consulting the CCO/CC if you believe it is necessary to do so.

### **3 REPORTING VIOLATIONS OF OUR CODE OF BUSINESS ETHICS & STANDARDS OF CONDUCT**

The Code of Business Ethics and Standards of Conduct must be followed by all Acutus Medical employees, agents, and consultants. This obligation applies to every employee of Acutus Medical, regardless of their position. A violation of our Code or our Standards of Conduct is a serious matter. Under appropriate circumstances, and after proper procedures have been followed, employees may be subject to discipline, up to and including termination, for violations of the Code of Business Ethics and Standards of Conduct.



It is the responsibility of each employee to report any known or suspected violation of the Code of Business Ethics and Standards of Conduct, any other Company policy, or any Federal or State law or regulation. You can satisfy this reporting obligation in several ways. First, you may make a report, anonymously if you choose. Anonymous reports may be made by calling Acutus Medical's toll-free anonymous reporting hotline at (844) 977-0463 or report your concern online at [www.acutusmedical.ethicspoint.com](http://www.acutusmedical.ethicspoint.com). Alternatively, you may submit a written report to the CCO/CC reporting your concerns. Written reports will be treated with the same degree of confidentiality as oral reports, and they may be anonymous if you prefer.

After submission (whether oral or written), your report will be evaluated by the CCO to determine whether an investigation is warranted. If you disagree with the CCO's determination as to whether an investigation is warranted, you may escalate your report to the Compliance Committee. Employees should be assured that retaliation for filing a report of a violation in good faith is absolutely prohibited, even if the report is not found to be accurate.

#### **4 NON-COMPLIANCE WITH THE CODE OF BUSINESS ETHICS AND STANDARDS OF CONDUCT**

Acutus Medical strives to apply high ethical, moral and legal principles at every level of the company, in every aspect of business conduct. Any violation of this Code or these Standard of Conduct, Company policies, laws and regulations or our contractual obligations by an employee or contracted agent of Acutus Medical, may not only subject the Company to significant legal and regulatory consequences, but can also compromise the integrity and reputation of Acutus Medical.

Acutus Medical intends to comply with all rules and regulations of federal, state, provincial and local governments, all appropriate private and public regulatory agencies and any provision of federal law relating to fraud, waste, abuse or unethical business conduct. Failure to comply or causing any other individual to breach any terms of the Code or these Standards of Conduct or any policy, procedure or guidance material referenced within, will be taken seriously and may subject that individual to a full investigation and appropriate disciplinary action, up to and including termination of employment or the relationship with Acutus Medical as a contracted agent and possible legal actions, including referral to law enforcement.

#### **5 DEFINITIONS**

**Healthcare Professionals (“HCPs”):** The term Healthcare Professional should be interpreted broadly. The term includes any individual who provides health care services and/or items to patients (such as licensed physicians and nurses) and individuals who do not provide services directly but who are involved in the decision

to purchase, lease, recommend, administer, use, supply, procure or arrange for the purchase or lease of, or who may prescribe a medical technologies or related services (such as purchasing agents, physician’s practice managers and management within group purchasing organizations (“GPOs”)). Examples of HCPs include but are not limited to the following: Medical Doctor (MD), Physician Assistant (PA), Pharmacist, Researcher, employee of pharmaceutical company, medical school residents or students, IT Managers, Nurse Practitioner, Respiratory Therapist, and Diabetes Educator, located anywhere in the world.

**Government Officials (GOs):** The term Government Official should be interpreted broadly and includes any officer or employee of a government entity, as more fully described below. Government Officials include HCPs employed by or acting on behalf of a government-owned, government- operated, or government-controlled healthcare facility, institution, university or hospital. More specifically, a Government Official is (1) any person who is an officer or employee or who receives any part of his or her compensation from a government, a department, agency or instrumentality of a government, or a government owned or controlled commercial enterprise, regardless of whether owned or controlled entirely or in part by the government; (2) any person who is an officer or employee or who receives any part of his or her compensation from a public or international, national, regional or local governmental organization; (3) All political party officials and candidates for public office; or (4) any person with the responsibility to allocate or influence expenditures of government funds, including persons serving in unpaid, honorary or advisory positions.

**Healthcare Organization (HCO):** Any legal entity (irrespective of the legal or organizational form) that is a healthcare, medical or scientific association or organization or customer that may have an influence on the prescription, recommendation, purchase, order, supply, utilization, sale or lease of healthcare products, medical technologies or related services including but not limited to a hospital, clinic, laboratory, pharmacy, research institution, foundation, university, hospital system, integrated delivery network (IDN), GPO, or other teaching institution or learned society (except for patient groups); or through which one or more HCPs provide services.

## 6 CHIEF COMPLIANCE OFFICER

The Chief Compliance Officer is responsible for the effective implementation and adherence of the Compliance Program.

Company Chief Compliance Officer: Gary Doherty  
Chief Financial Officer

## 7 RESPONSIBILITIES OF THE COMPLIANCE OFFICER

### 7.1 Development and Implementation of the Investigative Protocol

The Chief Compliance Officer is responsible for reviewing, assessing and, as appropriate, investigating reports of possible misconduct from Company employees and independent contractors. A report log shall be kept in which the Chief Compliance Officer shall record pertinent data. All reports shall be retained in a secure location pursuant to the Company's record retention policy. If the Chief Compliance Officer concludes, based upon the initial review of a report, that a report contains allegations that should be investigated further, the Chief Compliance Officer will initiate an investigation. Acutus has established guidelines for conducting an effective investigation ([S:\SunshineAct-HCPCompliance\Policies\Acutus Investigation Protocol.docx](S:\SunshineAct-HCPCompliance\Policies\Acutus_Investigation Protocol.docx)) for the investigation of any credible report that alleges a violation of on the Company's Code of Business Ethics and Standards of Conduct. If necessary, the Chief Compliance Officer may request assistance from the Compliance Committee or Legal Counsel in completing any of these responsibilities.

Promptly at the conclusion of any investigation, the Chief Compliance Officer shall draft a report of findings and recommendations. The report shall contain a summary of the initial report, the steps taken to investigate the report, the investigative findings, and the recommendations, if any, for corrective action. This report will be forwarded for review by the Company's senior management, or the Company's Board of Directors if deemed appropriate by the Compliance Committee or Chief Compliance Officer.

### 7.2 Development of an Audit Protocol

The Chief Compliance Officer shall institute a plan for periodic internal audits of certain facets of the Company's operations, including sales and marketing practices.

### 7.3 Coordination of Compliance Training

The Chief Compliance Officer (with the Compliance Committee) is responsible for the development and coordination of annual training and periodic refresher training for Acutus Medical employees and independent contractors. The Chief Compliance Officer will create or identify appropriate programs for new and existing personnel. Such training may be conducted in person or on-line as appropriate. The focus of the initial training shall be the Compliance Program in general as well as the applicable federal and state laws and regulations which apply to Acutus Medical's operations. If concerns develop about compliance or understanding with respect to particular issues,

the Compliance Officer may direct certain employees or contractors to attend and complete special training sessions. All participants shall be required to sign an attendance sheet establishing attendance at each training session that is conducted or certify attendance and completion of external training sessions.

#### **7.4 Implementation of New Statutes and Regulations**

It is the responsibility of the Chief Compliance Officer and Compliance Committee to maintain contact with Legal Counsel and other sources to keep the Company aware of new regulatory and legal developments affecting its operations, particularly those relating to sales and marketing. It is also the obligation of the Chief Compliance Officer to disseminate to the appropriate Company personnel information concerning regulatory and legal developments. Normally this will be accomplished through memoranda or circulated copies of the pertinent regulations, laws, or payer policies. The Chief Compliance Officer, however, should be prepared to conduct or arrange for compliance workshops if extensive and complicated changes must be implemented and new procedures developed as a consequence of any statutory or regulatory development.

#### **7.5 Establish an Ongoing Program of Compliance Monitoring**

This Compliance Program is intended to adapt to changes in the law and to Acutus Medical's experience. The Program will be regularly reviewed to assess how it is working. As part of this process, the Chief Compliance Officer will meet regularly with the Compliance Committee and prepare and submit an annual report for the Board of Directors that describes the general compliance efforts that Acutus Medical has undertaken. This report also will describe any areas that need improvement or any changes that can be made to improve compliance.

If anything in the report identifies areas of possible non-compliance, the Chief Compliance Officer shall report that fact to the Compliance Committee and the Acutus Medical Board of Directors. The Chief Compliance Officer shall review the situation to determine whether there appears to have been any activity inconsistent with Acutus Medical's policies and to determine any necessary corrective action.

#### **7.6 Due Diligence in Selecting Employees and Contractors**

Acutus Medical will not employ or contract with any individual or entity that has been convicted of a criminal offense related to health care, or is debarred, excluded, or otherwise ineligible for participation in federal health care programs. Working with representatives of Acutus Medical's Human Resources Department, the Chief Compliance Officer will assure that every new employee or contractor of Acutus is

screened through the OIG and GSA listings of excluded individuals and that no one appearing on either list is hired.

Acutus Medical will conduct appropriate additional background checks on all new employees and contractors. As needed, Acutus Medical will periodically update these background checks.

## **7.7 Oversight of Non-Compliance**

The Chief Compliance Officer will be responsible for ensuring that any director, officer, employee, or contractor of Acutus Medical who is found to have violated the Standards of Conduct is disciplined in an appropriate, measured, and consistent fashion. The Board of Directors shall review all significant disciplinary decisions on an annual basis to ensure that this standard has been met.

All managers and supervisors should take appropriate action to identify any misconduct committed by employees or others whom they supervise. Managers may be subject to discipline for failure to detect compliance violations that occur to the extent that the manager is negligent in this duty. If a manager or supervisor, through negligence, carelessness, or inattention, facilitates or prolongs misconduct, then an appropriate penalty based on the seriousness of the offense will be imposed.

Acutus Medical acknowledges that different categories of conduct may exist (i.e., simple negligence, gross negligence, or willful misconduct) and this will be taken into consideration when determining the appropriate discipline. Certain offenses may justify immediate termination of employment:

- Violation of any federal or state criminal statute;
- failure to report conduct by an employee, officer, or director that a reasonable person under the circumstances should have known was a violation of law;
- Failure to report a violation of the Code of Business Ethics and Standards of Conduct by any employee, officer, or director that a reasonable person under the circumstances should have known violated the Standards;
- Knowingly or willfully obstructing any government investigation or audit.

It shall be the Chief Compliance Officer's responsibility to establish appropriate corrective actions, discipline and/or penalties, including possible termination that shall be applicable to violations of this Compliance Program.

An employee or independent contractor whose conduct would otherwise justify termination may have a lesser discipline imposed depending upon (a) whether the employee or independent contractor reported his or her own violation; (b) whether or

not the report constitutes Acutus Medical’s first notice of the violation and the employee’s or contractor’s involvement; and (c) whether or not the employee or independent contractor has provided full and complete cooperation during the Chief Compliance Officer’s investigation of the violation.

### **7.8 Exit Interviews**

It shall be the responsibility of a designee of the Chief Compliance Officer to conduct an exit interview with each employee and independent contractor terminating his or her relationship with the Company. The purpose of this interview shall be to solicit information about the level of the Company’s compliance with the Compliance Program and the Standards of Conduct.

## **8 THE COMPLIANCE COMMITTEE**

The Compliance Committee is responsible for overseeing and ensuring compliance with Acutus Medical’s Compliance Program

|                               |   |
|-------------------------------|---|
| Company Compliance Committee: | Gary Doherty<br>CFO & Chief Compliance Officer                              |
|                               | Greg Geissinger<br>Director, Regulatory Affairs                             |
|                               | Steve McQuillan<br>Sr. Vice President, Regulatory, Clinical<br>Affairs & QA |
|                               | Charles Piscitello<br>Chief People Officer                                  |

The Compliance Committee will meet regularly with the Chief Compliance Officer to review and assess the effectiveness of the Compliance Program. During these meetings, the Compliance Committee will also discuss any reports of violations that have been escalated to the Compliance Committee.

## 9 STANDARDS OF CONDUCT

### 9.1 Employment at or Affiliation with Acutus Medical

Acutus Medical will take reasonable steps to avoid employing or contracting with any individual or entity who has been convicted of a criminal offense related to health care, or is debarred, excluded or is otherwise ineligible for participation in federal or state health care programs. Acutus Medical will make every reasonable and lawful effort to obtain this information when it screens employment or independent contractor applications. For each new officer of the Company, any new employee, or any independent contractor, Acutus Medical will require:

- Background check
- Review of:
  - Cumulative Sanctions Report maintained by the Office of the Inspector General of the Department of Health and Human Services (“OIG”) <https://exclusions.oig.hhs.gov/>
  - System for Award Management (SAM) <https://uscontractorregistration.com>

The performance of these background investigations shall be documented and maintained in the appropriate personnel files. Further, background checks and the reviews outlined above will be repeated no less than once per year. At the discretion of Acutus Medical, such background checks and reviews may be conducted at greater frequency.

### 9.2 Legal and Ethical Conduct of Acutus Medical’s Business

Acutus Medical expects that all employees, agents, and independent contractors will:

- Understand applicable laws, rules, and Acutus Medical policies to the degree needed for them to carry out their responsibilities in accordance with the law and Company policies and procedures.
- Understand applicable laws, rules, and Acutus Medical policies to the degree needed to identify situations where other individuals may put Acutus Medical at risk of violating those laws, rules, or policies.
- Promptly contact Acutus Medical’s Chief Compliance Officer or any Member of the Compliance Committee whenever there is a question as to whether a conduct violates the law or an Acutus Medical policy.
- Attend and complete any Acutus Medical-sponsored compliance training, as it relates to assigned job functions.
- Not tolerate any conduct that may put Acutus Medical at risk of violating the law.

Acutus Medical and its employees have a commitment to its customers, subcontractors, suppliers, competitors and our employees to conduct our business in an ethical and legal manner. This requires that we:

- (1) Conduct all dealings with our customers and suppliers with honesty and integrity. Understand applicable laws, rules, and the Healthcare Compliance Program Standards of Conduct and all associated policies to the degree needed for them to carry out their responsibilities in accordance with such laws, Standards, and policies. All interactions with HCPs and related staff should be motivated and conducted only to train, educate and sell Acutus Medical products in compliance with relevant laws and Acutus Medical compliance policies, and not to inappropriately induce the sale of Acutus Medical products.
- (2) Understand applicable laws, rules, and the Healthcare Compliance Program Standards of Conduct and all associated policies to the degree needed to identify situations where other individuals may put Acutus Medical at risk of violating such laws, rules, Standards, or policies. Attend any Acutus Medical-sponsored compliance training, as it relates to job functions.
- (3) Promptly contact the CO or designee whenever there is a question as to whether or not particular conduct violates the law or the Healthcare Compliance Program Standards of Conduct or associated policy.
- (4) Report to the CO or designee any pending criminal investigations involving health care fraud of which they are a target or any pending proceedings against them that could result in them being excluded or debarred.
- (5) Not commit or tolerate any conduct that may put the company at risk of violating the law or the company's ethical principles and Healthcare Compliance Program Standards of Conduct.
- (6) Respect the rights of all employees to fair treatment and equal opportunity, free from discrimination or harassment of any type.
- (7) Ensure that all transactions are handled honestly and recorded accurately.
- (8) Protect information that belongs to the company, our customers, suppliers and fellow workers.
- (9) Avoid conflicts of interest, both real and perceived.
- (10) Never use Acutus Medical assets or information for personal gain.
- (11) Recognize that even the appearance of misconduct or impropriety can be very damaging to the reputation of Acutus Medical, and act accordingly.



### **9.3 Legal Compliance**

The Company shall operate all aspects of its business in compliance with all applicable federal and state laws and regulations.

### **9.4 Healthcare Fraud and Abuse Laws**

The Company shall comply with all applicable federal and state fraud and abuse laws and regulations, including “anti-kickback” laws and regulations, as well as with all applicable provisions of the Federal False Claims Act. The fraud and abuse laws prohibit, among other things, payment or receipt of kickbacks and other forms of improper “remuneration” in return for purchasing, leasing, ordering or recommending the purchase, lease or ordering of any goods, facilities, services or items covered under the benefits of state or federal healthcare programs.

Common business practices such as providing discounts, rebates, or services to customers may have potential fraud and abuse law implications if the Company does not document and structure these practices properly. Inappropriate educational or clinical research grants also may have potential fraud and abuse law implications.

The Federal False Claims Act prohibits submission or causing the submission of fraudulent claims to Medicare and other federal and state programs. Only true and accurate reimbursement information may be provided to customers.

### **9.5 Food and Drug Laws**

The Company shall comply with all applicable laws and regulations and all Company policies, procedures, rules and practices that govern the research, development, manufacture, promotion, and distribution of medical devices. In terms of FDA regulations, it is important that Acutus Medical employees or contractors do not promote the use of Acutus Medical products for unapproved indications (“Off-label promotion”), or inconsistent with approved or cleared product labeling.

### **9.6 Anti-Trust Law**

The Company shall comply with all applicable antitrust and competition laws and all company anti-trust policies, procedures, rules and practices. Activities which involve limiting competition, restraining trade and other anti-competitive efforts to dominate a market may violate U.S. antitrust laws. Violations of antitrust laws can expose Acutus Medical and its employees to criminal penalties and to civil lawsuits that could limit the Acutus Medical’ ability to carry on its business.

Agreements with competitors regarding pricing, terms or conditions of sale, or allocation of products, business markets, customers, or territories are prohibited. It is against Acutus Medical’ policy to communicate, directly or indirectly, with any

competitor regarding its present or contemplated business actions, to include any pricing, terms, or conditions of sales.

### **9.7 Compliance with Industry Standards and Medical Professionals**

Acutus Medical has adopted the AdvaMed Code of Ethics on Interactions with Health Care Professionals (AdvaMed Code) to govern the company's interactions with health care professionals. Accordingly, all employees shall comply with the AdvaMed Code. Employees must follow these policies and procedures whenever they interact with customers, potential customers or their representatives who are licensed health professionals (including, but not limited to, physicians, surgeons, and pharmacists), medical students/residents, or members of formulary or purchasing committees.

### **9.8 Conflicts of Interest**

A conflict of interest is any activity or interest that is inconsistent with or opposed to the best interests of the Company. An employee's decision and actions in the course of employment or other relationship with the Company should be based on the best interests of the Company and not based on personal relationships or benefits. Employees should never use or attempt to use their position with the Company to obtain improper personal benefits. Any situation, transaction or relationship that may give rise to an actual or potential conflict of interest should be disclosed to the Company and should be avoided, unless approved by the Company.

Employees must avoid any investment, interest, activity or association that interferes, or might interfere with, their obligation to perform responsibilities in the best interests of the Company. Personnel should disclose any potential conflicts of interest and seek advice on how to handle them. Acutus Medical must also avoid situations in which engaging with an HCP will present a conflict of interest for the HCP.

### **9.9 Protection of Confidential Information**

Employees must maintain the confidentiality of information about the Company and other companies entrusted to them by the Company, use the information only for permissible business purposes and in accordance with any restrictions imposed by the disclosing party, and limit dissemination of the confidential information, both inside and outside the Company, to people who need to know the information for business purposes and who are bound by similar obligations of confidentiality, unless disclosure is authorized or legally mandated.

The disclosure of confidential information regarding Company business or scientific operations, whether intentional or accidental, may adversely affect the financial stability and competitive position of the Company as well as the job security of employees.

Employees shall not, without the written consent of the Company, during the term of employment or thereafter, use, directly or indirectly, for the personal benefit of themselves or others, or disclose to others, any confidential information of the Company or of others obtained during the course of employment.

Employees shall not seek or accept confidential information of a competitor in an illegal or unethical manner, and if information is offered or given that is reasonably viewed as having been obtained through illegal or unethical means, the employee shall immediately report the matter to the Chief Compliance Officer.

#### **9.10 Gifts and Entertainment**

Employees shall not seek, accept, offer, promise or give any payment, fees, loans, services or gifts from or to any person or firm as a condition or result of doing business with the Company. Reasonable, routine expressions of thanks or holiday wishes are not prohibited under this standard.

The Company shall establish and will enforce an annual limit on promotional materials, and items or activities -- each of which must individually comply with the requirements of the AdvaMed Code – that may be given to a California-licensed medical or health care professional. This annual limit per Healthcare Professional is \$2,000.00.

U.S. government personnel are prohibited, with limited exceptions, from accepting gifts, gratuities, or entertainment from contractors. Similar rules apply to many state and municipal employees. Acutus Medical supports these rules and employees are expected to comply with both the letter and spirit of these directives. Acutus Medical and its employees must avoid any situations which could be viewed as attempts to evade the requirements imposed on military and civilian government employees. Acutus Medical personnel must not offer government employees anything without prior approval from the CCO.

#### **9.11 Accurate Accounting Records**

Acutus Medical has an obligation to ensure that its products and services are delivered at a fair and reasonable price. Acutus Medical will establish fair prices for our products and services that reflect its costs, the technology involved, the difficulty of overall contract performance, market conditions, and other relevant factors. Employees involved in the negotiation of contracts must ensure that all statements, communications, and representations are accurate and truthful. The submission to a federal government customer or other customer of a proposal, quotation or other document or statement that is false, incomplete or misleading can result in civil and/or criminal liability for Acutus Medical and any involved employees.

Employees are responsible for the accurate and complete reporting of financial information within their respective areas of responsibility and for the timely notification to senior management of financial and non-financial information that may be material to the Company. Company books, records and accounts must accurately reflect the nature of the transactions recorded. This includes, but is not limited to, financial transactions, expense reports, activity reports and other documents used in the normal course of business.

The Company expects all of its employees to take this responsibility very seriously to help ensure full, fair, accurate, timely, and understandable recording of financial information.

### **9.12 Interactions with Government Agencies**

Any communication with a government agency must be responsive, accurate, and complete. Any data or other information provided to a government agency must be accurate, complete, and include an explanation of any omission or inability of the Company to respond. All government agents will be treated with respect. Any inquiry from a government agent will be referred to the Chief Compliance Officer, Chief People Officer, or Legal Counsel.

### **9.13 Fair Employment Practices**

The company works to maintain a work environment in which all individuals are treated with respect and dignity. Every individual has the right to work in a professional atmosphere that promotes equal employment opportunities and where discriminatory practices, including harassment are prohibited.

It is the policy of the Company to provide employment, training and promotional opportunities based solely upon job-related qualifications.

The Company prohibits discrimination against or harassment of any employee on the basis of race, religion, color, national origin, sex, age, ancestry, military or covered veteran status, marital status, sexual orientation, gender identity, family medical leave, physical or mental disability or any other classification prohibited by applicable federal, state or local law. Any employee who is found to have discriminated against another employee on any of these bases is subject to discipline up to and including termination.

No individual will suffer reprisals or retaliation for making complaints or reporting any incidents of discrimination or perceived discrimination, or for participating in any investigation of incidents of discrimination or perceived discrimination.

#### **9.14 Appropriate use of Electronic Media**

The Company provides access to and use of electronic mail, voicemail, the Intranet, the Internet and other electronic media for business purposes. The Company's electronic media shall not be used for any purposes which violate federal, state or local laws.

#### **9.15 Policies Relating to Document Retention and Destruction**

Acutus Medical will retain required documents to comply with pertinent laws and regulations and necessary for daily operations. Documents no longer required to be maintained by law or legitimate business needs, may be destroyed. Acutus Medical will develop a document retention and destruction policy.

The basic rule regarding destruction of documents shall not apply in the following circumstances:

- service of legal process;
- inquiries indicating the commencement of litigation; or
- notice from the Chief Compliance Officer.

Under these circumstances, no documents should be destroyed until written approval has been received from Acutus Medical's Compliance Officer. The Chief Compliance Officer shall be contacted in the event that an individual is uncomfortable with or questions the appropriateness of destroying certain documents.

Documents developed in connection with Acutus Medical's Compliance Program, such as annual reports and investigative files, shall be maintained for four years from the date of creation.

## **10 INTERACTING WITH HCPs, HCOs, AND GOS**

### **10.1 Hospitality Standards**

All hospitality provided to HCPs/HCOs and GOs must adhere to the requirements within the context of this Standard, regardless of the type of engagement.

### **10.2 Appropriate Location**

The preferred location for customer business meetings is at the HCP's/GO's office or practice location. When meeting at an office/practice location is not possible, the location of the meeting should be centrally located based on the location of the attendees of the meeting and is conducive to the discussion of relevant information, unless a central location will not enable Acutus Medical to achieve the legitimate business purpose of the meeting (*e.g.*, plant tour or demonstration of nonportable equipment). If attendees will travel from outside the local area, the meeting location

should be near a major airport that requires a minimal number of connections. The location must not be perceived as primarily a luxury, tourist/holiday and/or entertainment location, rather than a business location.

### **10.3 Appropriate Venue**

Meeting venues must be modest, reasonable and located in a business, commercial, clinical, educational, conference or other suitable setting that provides facilities conducive to the exchange of relevant information. The meeting venue must be appropriate for the defined business need and consistent with local hospitality guidelines for the country in which the meeting is taking place. The venue should not be perceived as primarily a luxury, tourist/holiday and/or entertainment venue, rather than a business venue. Examples of prohibited venues include but are not limited to: pubs, bars, sporting facilities, golf courses, beach and ski resorts and luxury hotels.

### **10.4 Accommodation/Lodging**

Acutus may pay for modest lodging for HCPs/GOs, if necessary, in connection with an activity permitted under these Standards.

Acutus may pay for:

- Modest and reasonable accommodations in a non-luxury hotel
- A (single) standard room, but not a suite or luxury room
- Breakfast that is included in the cost of a hotel room
- The use of the business center/internet access if the HCP/GO has a legitimate business purpose to use the center related to services provided for Acutus.

Acutus must not pay for:

- Lodging earlier than one night before the meeting begins or later than the night the meeting ends.
- “Five Star” or luxury hotels (*e.g.*, Four Seasons, Ritz Carlton, Mandarin Oriental, St. Regis)
- Separately charged amenities (such as use of spa, fitness club, sports club, recreation, mini bar, pay-per-view movies, dry cleaning or laundry, business center for personal use, room service). Acutus may pay for laundry or dry-cleaning services if the HCP’s stay is longer than 5 nights or if the HCP’s stay is unexpectedly extended due to reasons beyond the reasonable control of the HCP.

### **10.5 Travel**

Acutus should attempt to use the most cost-effective means of accomplishing the legitimate business need (including videoconference, Skype or WEBEX).

## 10.6 Airfare

Acutus may pay for air travel that is modest and reasonable, directly related to a legitimate business need, and consistent with global and local T&E guidelines. Airfare paid by Acutus must be for economy/standard class unless an individual leg of the flight is over six (6) hours, in which case Acutus may pay for economy plus or business class, if in accordance with the local law and industry codes where the HCP is practicing. Acutus may never pay for first class tickets. Acutus may not pay for or facilitate personal travel.

## 10.7 Ground Transportation

Acutus may pay for modest and reasonable round-trip ground transportation between the HCP's home or office, the local airport, lodging, and/or meeting location. When a car service is used for ground transportation, travel must occur in a sedan type vehicle. If the HCP uses his/her personal vehicle to travel to a meeting, Acutus can reimburse ground transportation (at the prevailing mileage reimbursement rate established by the IRS, other government agency, statute, or Acutus local policy), and reimburse reasonable parking charges.

## 10.8 Cross-Border Travel

Within the context of this Standard, Cross-Border Travel is travel outside of the country of residence of an individual HCP, except for travel within the following geographies: Europe; US & Canada and Latin America. For China, country of residence does not include Hong Kong or Macao.

Cross-Border Travel by an HCP/ GO may create an enhanced level of risk from an anticorruption standpoint. As a result, all Cross-Border Travel for HCPs, employees of HCOs, or GOs, regardless of type of activity or purpose and regardless of the type of expense paid (i.e., fee or travel costs), must meet the following additional requirements:

- Business Justification. Requestor must establish and document a legitimate business need and justification for all Cross-Border Travel, including why the business need could not be met without the Cross-Border Travel.
- Cross-border Travel must be approved as follows:
  - Approval in advance by the Compliance Committee, regardless of length of flight.
  - After Compliance Committee approval, additional approvals as follows:
  - Cross-Border Travel that requires total flying time (regardless of the number of legs or stops) of **six (6) hours or more** must be approved by the

leader of the business/region/country requesting the travel and the CFO of Acutus (or designee).

- Approval by the leader of the business/region/country or the CFO/designee is not required for: (i) Acutus-organized product training events; or (ii) official inspections or other site visits required by law (including but not limited to regulatory inspection of an Acutus Manufacturing plant).
- All required approvals must be obtained before any commitments, including travel arrangements, have been made to the HCP about the Cross-Border Travel.

### **10.9 Meals and Beverages**

Acutus may pay for an occasional, modest meal when meeting with HCPs/GOs or representatives of HCOs/GOs to discuss a legitimate business topic, such as Acutus products and services, sales terms, or an interaction covered under these Standards. Meal limits may be defined further based on local country laws or local country management; provided, however, that local country management may not provide for a higher meal limit than that required under these Standards, local law, or applicable industry codes of ethics. Meal limits are defined in the applicable regional or country can be found in this Standard, Appendix 1: The Global Meal Limits. All meals paid for by Acutus must:

- Be incidental and subordinate to the presentation or discussion of scientific, educational, or business information;
- Be in a setting and a manner that is conducive to scientific, educational or business discussions (out-of-office & in-office) (*e.g.*, not a bar, night club, casino, sporting venue, or other entertainment venue);
- Include payment for alcohol only if it is modest in terms of nature, frequency and cost;
- Be evidenced by a detailed receipt;
- Not be part of an entertainment or recreational event; and
- Not be used as a reward or “thank you” for past business or recommendations, as an encouragement for future business or recommendations, or for the purpose of generating “goodwill.”

#### **Payments and Expense Reimbursement**

- Payments or other reimbursements must be made by wire transfer or check sent to, or made payable to, the HCP/HCO or an account in the name of the



individual or entity as specified in the written agreement. Acutus must not make any of the following payments to HCPs, HCOs, or GOs:

- Payments in cash or cash equivalents (e.g., gift cards, checks, credits, online cash) for any purpose;
- Payments before the services are provided or the expenses are incurred for which payment is to be made, unless a specific exception is provided for under these Standards;
- “Off-shore” payments (payments directed to a country different from where the individual resides);
- Commission or other sales-based incentive payments to HCPs, HCOs or GOs, except for appropriate administrative fees paid to GPOs consistent with the GPO safe harbor to the U.S. Anti-Kickback Statute; and
- Payments to third party charitable, non-profit or philanthropic entities at an HCP’s request (due to difficulty in tracking such payments for transparency reporting purposes).

Acutus may reimburse HCPs for modest and reasonable meals, travel and lodging costs that are necessary in connection with a legitimate business interaction (e.g., fee-for-service engagements, site visits, Acutus product training). Acutus may only pay for the cost of an HCP’s expenses when the expenses provided have been agreed to in advance in a written agreement. Whenever possible, travel and lodging must be arranged by Acutus or its designated travel agency or other third party; provided, however, that the Compliance Committee can approve exceptions to this general rule when necessary and with submission of the original invoice and detailed receipts.

HCPs may only be reimbursed for expenses that are proportionate to the duration and agenda of the engagement. HCPs may not be reimbursed for expenses incurred for a stay that exceeds the minimum amount of time necessary to complete the agreed-upon services or that are unrelated to the Acutus engagement. Reimbursement may only be made after the expenses have been incurred with evidence of a detailed invoice or receipt. Acutus must never reimburse HCPs or HCOs for expenses related to entertainment or recreation, as more fully described in the Hospitality Standards.

#### **10.10 Prohibited Payment for Guests**

Acutus will not pay any expenses of any kind for spouses, family members or other guests of HCPs/ GOs (unless such guests are persons who are qualified to attend in their own right). Acutus and any third parties working on behalf of Acutus (e.g., travel agencies) may not have any part in organizing the travel, accommodation, meals or other arrangements for spouses, family members, or other guests of HCPs/GOs.

### **10.11 Travel for Personal Purposes**

Acutus must not pay expenses for personal portions of trips for HCPs or GOs, even if connected to a legitimate Acutus event (e.g., HCP travels to an Acutus site for legitimate purposes, but extends his/her stay for additional nights for touristic purposes or to visit family). Acutus must not facilitate or arrange any lodging or meals for personal portions of trips and must never facilitate or arrange for recreation, tourism, entertainment or other activities for HCPs. If the HCP will be attending a 3<sup>rd</sup> party conference, as well as in part attending a legitimate Acutus event (e.g., presenting at an Acutus symposium for one day, but attending the other two days of the conference on their own), Acutus may pay one-half of the cost for the HCP's airfare if allowed in the specific geographical area.

### **10.12 Prohibited Entertainment**

Acutus must not provide or pay for entertainment, recreational, leisure or social activities for or on behalf of HCPs, HCOs or GOs, including, but not limited to, tours and touristic activities, concerts, theater, sporting events (e.g., golf, skiing, hunting), team building activities, leisure or vacation activities, or any other similar activities.

## **11 FEDERAL HCPs OR GOVERNMENT EMPLOYEES**

11.1 Acutus employees are strictly prohibited from providing any gift (educational or non-educational) to a federal HCP or government official.

## **12 EDUCATIONAL ITEMS**

Acutus or its personnel may provide gifts and educational items to HCPs and HCOs only if they meet the following requirements:

### **12.1 Compliance with Law**

The items should only be provided if they are permitted under applicable national and local laws and industry codes of ethics. Some countries have specific requirements under local law.

### **12.2 No Cash or Cash Equivalents**

Educational items should never be provided in the form of cash or cash equivalents (e.g., gift certificates, vouchers, discount offers), even if the cash or cash equivalent is intended to purchase an item that would be appropriate under these Standards.

### **12.3 Prohibition on Gifts within the U.S.**

Other than educational items described below, gifts including but not limited to cookies, wine, flowers, chocolates, gift baskets, holiday gifts or cash or cash equivalents, even in the case of wedding, birth, anniversary or death of a family member are prohibited in the U.S.

Acutus Personnel may occasionally (a couple of times per year) provide modest items to HCPs that benefit patients or serve a genuine educational function for HCPs. Other than medical textbooks or anatomical models used for educational purposes, any such item should have a fair market retail value less than \$100.

Acutus Personnel may not give HCPs or HCOs any type of non-educational branded promotional items, even if the item is of minimal value and related to the HCP's or HCO's work or for the benefit of patients. Examples of non-educational branded promotional items include pens, notepads, mugs, and other items that have an Acutus name, logo, or the name or logo of one of its medical technologies.

### **12.4 Prohibition on Gifts Outside the U.S.**

Country specific national laws, regulations or professional codes prevail if more stringent than the guidance provided within this section.

Acutus may occasionally provide inexpensive branded or non-branded items to HCPs or HCOs if they are modest in value and they relate to the HCP's or HCO's practice, benefit patients or serve a genuine educational function. Other than medical textbooks or anatomical models used for educational purposes, any such item should have a fair market retail value of less than \$100.

#### **Prohibited Gifts**

- Acutus may not provide HCPs with gifts such as cookies, wine, flowers, chocolates, gift baskets, holiday gifts or cash or cash equivalents, even in the case of wedding, birth, anniversary, or other significant life event. However, Acutus may provide a modest gift in the case of death of a family member.
- Items that are capable of use by the HCP (or his/her family members, office staff or friends) for non-educational, non-patient related, or personal/household purposes, including but not limited to table mats,

clocks, rugs, mugs, apparel that is not designed for use in clinical setting, toolboxes, neck cushions, plant seeds, plants, iPads, music players, DVDs or DVD players, cameras, travel adaptors, video or movie files, and music (e.g., mp3 files). Acutus may not contribute, sponsor, donate or otherwise subsidize any HCO's "internal" events such as but not limited to annual galas, retirement events, holiday dinners or parties, or other parties.

- Prizes and raffles organized by Acutus during exhibitions, conferences, Acutus product training events, or other events, unless the prize or raffle item meets the requirements of these Standards.

### 13 FEE-FOR-SERVICE ENGAGEMENTS

Acutus may engage HCPs (either directly or through individuals or entities that retain them on Acutus' behalf) and make payment in exchange for services ("Fee-For-Service Engagements") to meet a legitimate need of the Company. Such engagement must comply with the Standards for Interacting with HCPs, the Hospitality Standards, and other applicable requirements and policies and procedures as set forth in the Comprehensive Compliance Program. Acutus must investigate the background of each proposed HCP used in a fee for service engagement to ensure that the HCP is qualified to provide services in order to meet the Company's business need and will do so in a manner that complies with applicable laws, regulations, and applicable Acutus policies and procedures.

- Acceptable types of services which may be part of a fee-for service arrangement with an HCP include but are not limited to:
  - Consulting Arrangements;
  - Presentations, speeches, lectures, product training, other educational services regarding the safe and effective use of Acutus products or services;
  - Product development and/or evaluation services;
  - Research or clinical trial services on Acutus products or services that are initiated and sponsored by Acutus;
  - Advisory panels and scientific committees;
  - Focus groups and market research activities organized by Acutus or a third party at Acutus' request;
  - Review and advise on regulatory or quality matters (e.g., submissions to regulatory authorities, adverse events, recalls); and
  - Review and advise on marketing and promotional materials and strategy.
- All presentations during a Fee-For-Service Engagement in which information about Acutus products is provided must comply with Acutus guidelines applicable to educational or product training presentations, including:
  - Providing oral and written disclosure (e.g. on an initial slide) that the presentation is sponsored by Acutus and that the HCP is presenting on behalf of Acutus;
  - The HCP must use presentation materials reviewed in advance by Acutus or provided to the HCP by Acutus (without modification by the HCP). The HCP must not alter or deviate from such presentation materials;
  - During the engagement, any consultation or recommendations made by the HCP regarding the use of Acutus's products must be consistent with Acutus product labelling; and

- Any discussion of Acutus products during the Fee-For-Service Engagement must satisfy all applicable regulations, including but not limited to FDA regulations related to promotion, including appropriate “fair balance” of information about product benefits. In the event an off-label question arises for an Acutus product, the response to the question must be consistent with FDA regulations and Acutus guidelines.

### **13.1 Legitimate Business Purpose and Need**

Acutus may engage HCPs in Fee-For-Service Engagements only if there is a legitimate business need that is identified and documented in advance of the engagement. A legitimate business need exists if the services will assist Acutus in achieving a proper business objective, Acutus lacks the internal expertise to perform the work, and the HCP is not engaged, even in part, for any improper purpose. Entering into an arrangement for the purpose of generating business or to reward referrals from an HCP (or anyone affiliated with the HCP) is not a legitimate need for a fee-for-service arrangement.

Documentation of the legitimate business need via a Needs Assessment (see **Acutus Medical Compliance Program: Policies and Procedures** for further detail) must fully describe the business need, Acutus’ proposed use of the information or services, and a quantitative or qualitative description of the value to be received by Acutus for the services. The number of HCPs/GOs engaged by the Company for a task must not exceed the minimum number reasonably necessary to fulfill the legitimate business need.

### **13.2 Fee-For-Service Review and Approval**

The Associate proposing a Fee-For-Service Engagement (or a delegate with enough information about the engagement) must submit a request for approval in advance of the provision of services and/or payment. Depending on risk level and local requirements, multiple approvals may be required. Acutus must not make any commitments to the HCP prior to receiving all required approvals.

### **13.3 HCP Selection and Professional Qualifications**

The HCP must be selected based purely on their specific qualifications, skills and expertise to meet the defined legitimate business need. HCP familiarity and expertise with Acutus products may be an important factor in certain fee-for-service engagements, but, HCPs must not be selected to reward them for their purchase, lease or recommendation of Acutus products or services in the past or to encourage them to purchase, lease, or recommend Acutus products or services in the future. The number of HCPs retained should not be more than reasonably necessary to achieve the documented need.

Sales representatives may provide input regarding the suitability of an individual/organization to be engaged, they may not control or influence the decision, or the fees to be paid in connection with any such arrangement. Sales may not be the sole approver for any engagements with HCPs.

#### **13.4 Background Checks for HCPs**

Acutus must investigate the background of each proposed HCP used in a Fee-For-Service Engagement to ensure that the HCP can provide the services and will do so in a manner that complies with applicable laws, regulations, and Acutus policies. Acutus must not engage any HCPs who have been debarred, excluded, or suspended from participation in government healthcare programs. Acutus' due diligence will include a search of at least the databases identified in Appendix 3 to these Standards. If the country in which the HCP resides does not have databases for debarment or exclusion screening, then the HCP must agree and attest in writing that he/she has not been debarred, excluded or suspended.

#### **13.5 Notification and/or Consent of HCP's Employment Management**

Where required by local law or industry codes, Acutus must notify the HCP's supervising body, (*e.g.*, employer, hospital, clinic administration or equivalent authority) that Acutus is engaging the HCP for the proposed services. Acutus must include in the notification any information required by local law or industry code, which might include the details of the purpose and scope of the proposed engagement or sponsorship, the amount and type of proposed compensation (*e.g.*, travel expenses, lodging, fee for services), location, date and program/agenda.

#### **13.6 Fee-For-Service Fair Market Value and Compensation**

Compensation for HCPs must be consistent with the approved Fair Market Value (FMV) rate for the services provided. Compensation for Fee-For-Service Engagements must be based on objective factors (*e.g.*, time and effort involved) that are commensurate or appropriate for the services provided and industry standards for such services, such as an hourly rate or a fix fee per speaking engagement. "Retainers", fee structures that vary based on the amount of business or revenue generated or the number of referrals, or fee structures that are not commensurate with the nature of the services rendered (*e.g.*, daily rates when the service provided takes only hours) are not permissible. FMV fees must be established prior to the engagement and based solely on objective valuation methods for the services to be provided that incorporate objective criteria, such as the country of practice of the HCP, HCP's specialty, the level of expertise, and qualifications according to specified and documented assessment. For many HCP specialties and regions, Acutus has established an HCP

FMV Compensation Guide. The HCP FMV Compensation Guide is found in Appendix 5 to these Standards.

Compensation for preparation or “prep” time is allowed for a maximum of 2 hours for initial presentations or engagements, and 1 hour for subsequent services requests. The need for additional preparation time must be documented based on the defined business need.

Compensation for documented travel time (driving, train, flight time) can be paid at half (50%) of the approved hourly rate. Compensation for travel time shall not exceed 10 hours in each day. Train/airport wait time can be paid at half (50%) of the approved hourly rate for up to 2 hours. Compensation for travel and lodging must comply with the Company’s policies and procedures for Travel and related expenses, industry standards, and applicable laws and regulations.

Compensation to an HCP must not be based on the volume or value of the HCP’s past, present or anticipated business with Company. FMV compensation for HCPs must be approved by the required approvers indicated in the appropriate activity request/approval form.

Payments made to HCPs (including fees and reimbursable expenses) paid for the services provided as well as other terms in such written agreements must be consistent with the Company’s Standards and all applicable Acutus policies and procedures, established FMV rates, and federal, state, and local laws and regulations. Payment should be made only after verifying that the services were completed and in accordance with the terms of the written agreement. Payments or other reimbursements must be made by wire transfer or check sent to, or made payable to, the HCP or an account in the name of the individual or entity as specified in the written agreement. Payments may not be made in cash or cash equivalents. “Off-shore” payments (payments directed to a country different from where the individual resides) are not allowed.

### **13.7 Fee-For-Service Written Agreement**

All Fee-For-Service engagements must be performed under a fully executed written agreement based on the template approved by the Compliance Committee. The written agreement should specify the following terms:

- Detailed description of the services to be provided,
- The amount of compensation and how the compensation will be calculated,
- Guidelines for reimbursement of expenses,
- Standard compliance language required by the Compliance Committee,
- A right to terminate the agreement in Acutus’ sole discretion,



- A confidentiality clause, and any other terms required by the Compliance Committee.

All agreements must be consistent with applicable law, including the regulations of the country/state where the HCP is licensed to practice. Acutus must utilize written agreements approved by the Compliance Committee or standard agreement templates developed by the Compliance Committee. Any deviation from the template must be approved by the Compliance Committee. A signed written agreement must exist between Acutus and the individual or organization prior to any commitment being made to the HCP and prior to the provision of services.

### **13.8 Verification of Performed Services**

The HCP must document that the contracted services were performed, as specified in any written agreement and that all required work product generated by the HCP was received by Acutus prior to payment, unless otherwise noted in the written agreement (i.e., milestone payments). Examples of such documentation include, but are not limited to, an invoice or Medical Director Time Record (see Appendix 4) signed by the HCP and/or, as appropriate:

- Advisory Board: agenda and executive summary;
- Speaking Engagement: agenda and presentation; or
- Publication: copy of article

### **13.9 Transparency of Payment Requirements**

Acutus must report certain payments and transfers of value, including consulting arrangements and other applicable fee-for-service arrangements and financial relationships, made directly/indirectly to relevant covered recipients (e.g., physicians and teaching hospitals), as required by law. Personnel interacting with HCPs or other covered recipients located in countries with business transparency laws or guidelines (including but not limited to the U.S., France, Denmark, Japan, Belgium, Portugal) or transparency requirements set by trade associations (including but not limited to the Netherlands) must follow their applicable Acutus local country and/or regional transparency process and guidelines to submit relevant transactions.

### **13.10 Record Retention**

Supporting documentation related to Fee-For-Service engagements must be maintained for the period required under applicable Acutus document retention policies and procedures or longer as required under specific country record retention policies.

### **13.11 Pending Tenders and Sales**

Engaging HCPs currently involved in a pending tender or purchase decision (e.g., product specification preparation, product evaluation committees, selection panels) presents heightened risk for Acutus. Acutus must not engage any HCP to provide services if any one purpose of the engagement is intended to influence the tender or sales decision.

## **14 SPECIFIC TYPES OF FEE-FOR-SERVICE ENGAGEMENTS**

### **14.1 Advisory Boards, Expert Panels, Scientific Committees & Focus Groups**

Acutus may conduct advisory boards, expert panels, scientific committees or focus groups (“Advisory Board or Clinician Councils”) for the purpose of obtaining advice and feedback from subject matter experts on Acutus products and services (including those currently on the market, those in development, and those that potentially might be developed), the procedures in which they are used, or the therapeutic areas or disease states for which they may be used to treat. Topics may include emerging science and implications for Acutus; product strategy and positioning; feedback on Acutus products or services in development or otherwise; and clinical development plans. Advisory Board or Clinician Councils must meet the requirements outlined herein as well as other applicable Company policies and procedures. An Associate with expertise in clinical and medical research (e.g., Regulatory Affairs or Clinical) should be notified of the proposed Advisory Board or Clinician Councils.

### **14.2 Legitimate Need for Services**

Acutus must document a legitimate need for the information and feedback to be provided at the Advisory Board or Clinician Council and must document how Acutus plans to use the information and feedback for legitimate purposes following the meeting.

### **14.3 Advisory Board and Clinician Council Meetings**

Acutus must not use Advisory Board or Clinician Councils as a method to promote or sell Acutus products or services to Advisory Board or Panel participants or their affiliated health care institutions or practices. Sales representatives may not attend an advisory board, but sales management may attend if they have a legitimate business need to do so. If sales management attends, they may not actively participate in the discussion.

#### **14.4 Advisory Board and Clinician Council Member Qualifications**

All Advisory Board or Clinician Council participants must be qualified and have the requisite experience and clinical/scientific expertise to provide meaningful and valuable information and feedback to Acutus on the topics to be discussed.

#### **14.5 Frequency of Meetings**

The total number of Advisory Board or Clinician Councils per year in a subject matter area should be the minimum necessary to address the documented business need.

#### **14.6 Number of Meeting Participants**

The number of HCPs engaged to participate in the Advisory Board or Clinician Council should be the minimum necessary to achieve the legitimate business need while ensuring a diversity of opinion.

#### **14.7 Meeting Agenda**

The agenda must be drafted to ensure and maximize participation. The presentation of background information typically should not consume more than one-third of the time that the participants are in the Board or Clinician Council. The remaining time (two-thirds or more) should be spent obtaining feedback, insight and advice from the participants.

#### **14.8 Meeting Documentation Requirements**

Acutus must document the information, proof of attendance, and feedback provided during the Advisory Board or Clinician Council in enough detail to demonstrate the value Acutus received from the advisory board. Where possible, Acutus should document how the information obtained during the Advisory Board or Clinician Council was used.

### **15 ACUTUS ORGANIZED EVENTS WITH HCPs**

This section identifies the requirements that must be met for certain types of events involving HCPs. All activities within this section must also adhere to:

- Standards for Interactions with HCPs
- Hospitality Standards
- Standards for Gifts and Education

Acutus may hold, support or sponsor certain meetings or events involving HCPs if Acutus has a legitimate business need for the event. Acutus may pay for modest and reasonable travel, lodging and meals for the attendees at such events.

Promotional opportunities involving Government Officials (GOs) require special scrutiny. Promotional opportunities that directly or indirectly benefit GOs in a role, responsibility, or function that can influence Acutus' pending or existing business should be avoided. This includes GOs working for regulatory agencies responsible for issuing licenses, permits, or granting approvals required for Acutus to operate or conduct business. Approval to provide funds and products for such promotional opportunities must be sent to, and approved in writing by, the Compliance Officer.

### **15.1 Product Training and Education Events**

Acutus may initiate and conduct events focused on the education and training of HCPs on the safe and effective use of Acutus products or services, the procedures in which they are used, and the disease states that Acutus products and services are used to treat. The primary focus of these events must be education on Acutus products or services. Such training and events must be consistent with FDA approved labeling for Acutus products. These events may be initiated and managed by Acutus and Acutus may help determine their agenda and venue, even when Acutus has hired or involved outside trainers, speakers or event management support. Examples include:

- Introductory and advanced product training sessions designed to train and educate HCPs on the safe and effective use of Acutus' products and services;
- Scientific discussions with HCPs, who are trained in the therapeutic area, on specific topics related to Acutus products and services;
- "Hands-on" training sessions, such as cadaver labs, pre-clinical labs or training in pre-clinical facilities, and other workshops
- Acutus plant or factory tour (e.g., demonstration of non-portable equipment) if it is necessary for a legitimate educational purpose.

### **15.2 Sales and Promotional Meetings**

Acutus may conduct meetings with HCPs or HCO representatives for sales and promotional purposes for various reasons, including:

- To address specific questions raised by the HCP in relation to Acutus' products and services
- To discuss features and benefits of Acutus' products and services, or the medical indications in which they are used with an HCP who specializes in that area
- To conduct contract negotiations or discuss sales or service terms for Acutus products and services
- To provide an Acutus plant or factor tour (e.g., demonstration of non-portable equipment or a tour of a safety center) if it is necessary for a legitimate business purpose.

### 15.3 Visitation to Acutus Facilities

Acutus may cover expenses for HCPs to visit Acutus sites to tour manufacturing, production, and other facilities, see a demonstration of Acutus equipment and other legitimate business purposes.

- Acutus may also cover expenses for HCPs to visit a third-party reference site for a documented legitimate business purpose such as viewing Acutus products in clinical use or meeting with HCP employees of the reference site to discuss Acutus products or services.
- The number of HCPs invited on an Acutus site visit must be the minimum number reasonably necessary to achieve the legitimate business purpose and all attendees must have a bona fide interest in the purpose of the visit.
- The sole purpose of the visit must serve legitimate business purposes, and not for entertainment or hospitality.
- Any meals provided in connection with a site visit must be subordinate in time and legitimate business purpose of the visit.

### 15.4 Using Third Party Organizers for Acutus Events

If Acutus uses a third-party to organize or help organize an Acutus initiated event, the following requirements must be met:

If the service provider is a meeting organizer (for example, a communication agency, event planner or event logistics company):

- The third party may provide services related to the organization of the event (for example, selection and booking of venues, administrative support);
- It is preferred that the service provider does not enter into any direct contractual arrangements with HCPs, and/or pay any fees and/or reimburse any expenses to HCPs for or on behalf of Acutus;
- If the third party does contract directly with HCPs on behalf of Acutus, a contract template approved by Acutus' Compliance Committee must be utilized; and
- If they pay fees or reimburse expenses for HCPs, the fees and expenses must be approved in advance consistent with these Standards and must be supported by detailed invoices and receipts.

The third party must meet the requirements of any Acutus policies related to third parties, including but not limited to written agreements and any screening or approval requirements in such policies, prior to Acutus engaging them.

## 16 NO CHARGE PRODUCTS OR SERVICES

Acutus may provide limited products at no-charge for select legitimate business purposes as more fully described below. Examples of legitimate business purposes include:

- Evaluation or Trial Products
- Demonstration Products
- Loaner Equipment provided while Acutus products are being repaired or replaced under terms of a warranty or service arrangement or due to quality issues
- Products provided in a Limited Market Release (LMR) arrangement
- Replacement products covered under the terms of a warranty or service agreement, or in case of product recall
- Products provided for settlement or accommodation to resolve a customer dispute
- Product Donations for an educational or charitable purpose
- Products provided as part of a portfolio of products on a larger deal, consistent with Acutus policies and procedures
- Training and educational services or technical support services that are directly related to the safe and effective use of Acutus products by customers, such as troubleshooting on Acutus products or advice on how to use Acutus products safely
- Any additional reasons for providing no-charge products or services must be approved by the Compliance Committee.

No-charge products should be clearly marked as “NOT FOR RESALE” or as “SAMPLE”, if applicable. HCPs should not charge or bill such no-charge products to patients and/or any payor.

### 16.1 Tracking No-Charge Products

Acutus must track the provision of demonstration or evaluation units, samples, and loaners. Acutus may utilize capabilities inherent with the QAD/ERP business system to effectively maintain a log of such equipment that includes the name of the recipient, the type of equipment, the quantity, the date it was provided to the customer, and the date the evaluation, demonstration or loaner period is scheduled to end.

### 16.2 Evaluation or Demonstration Product Agreements

Acutus must enter into a written agreement or provide written notice to an HCP when providing Evaluation or Demonstration Products for no charge Multiple Use/Capital Equipment to HCPs. The written agreement or written notice must be in a format approved by the Compliance Committee and include:

- Term or period of Evaluation or Demonstration

- A term defining the ownership of the product during the Evaluation or Demonstration
- Any anti-corruption provisions required by the Compliance Committee.

### 16.3 Evaluation or Trial Use of Products

Acutus may provide products to HCPs and HCOs at no charge for evaluation purposes if the HCP or HCO has a reasonable need to use the products to evaluate a decision to purchase or lease the products, provided they meet the requirements described within this section. Evaluation Products can benefit patients in many ways; including improving patient care, facilitating the safe and effective use of products, improving patient awareness, and educating HCPs regarding the use of products. Under the circumstances described below, Acutus may provide reasonable quantities of products at no charge to HCPs or HCOs for the minimum amount of time required to assess the appropriate use and functionality of the product and determine whether and when to use, order, purchase or recommend the product in the future.

Evaluation Products may be provided at no-charge where the HCP or HCO has a legitimate need as previously described. No-charge Evaluation Product may be provided only to HCPs or HCOs that have never used a product with the same or substantially similar functionality or has not used a product with the same or substantially similar functionality in the past two (2) years.

- **Single Use/Consumables/Disposables (Samples):** The number of single use Evaluation Products provided at no charge should not exceed the amount reasonably necessary for the adequate evaluation of the products under the circumstances. Acutus may provide such products with a transfer of title, meaning the product may be fully used up, consumed and/or disposed of by the HCP or HCO. If the HCP or HCO is already using or has used the Evaluation Product in the recent past, a no-charge sample is generally not appropriate. Any excess inventory should either be purchased by the HCP/HCO or removed by Acutus at the end of the sample period.
- **Multiple Use/Capital Equipment:** Multiple use products provided for evaluation purposes should be furnished only for a period that is reasonable under the circumstances to allow for an adequate evaluation. The terms of an evaluation of such multiple use products shall be set in advance in writing, Acutus shall retain title to such multiple use products during the evaluation period, and shall have a process in place for promptly removing such multiple use products from the HCP's or HCO's location at the end of the evaluation period unless the HCP or HCO purchases or leases the products.

In the United States, Evaluation Products should be provided for no longer than ninety (90) days, unless prior approval is received from the Compliance Committee. Evaluations exceeding 90 days in the U.S. may trigger reporting obligations under transparency or “sunshine” laws. Outside the United States, the evaluation period should be as close to ninety (90) days as possible and consistent with the period identified under local law, if any.

#### 16.4 Demonstration Products

Acutus may provide products to an HCP or HCO to enable the HCP or HCO to demonstrate the product to other HCPs or for patient awareness, education and training. For example, an HCP may use Demonstration Products to show a patient the type of device that will be used in their medical procedure or treatment. Demonstration Products must meet the following additional requirements:

- The number of Demonstration Products should be limited to the amount reasonably necessary for an adequate demonstration of the products;
- The terms of the demonstration should be set in advance in writing, where feasible;
- Acutus should retain title to Demonstration Products during the demonstration period;
- Acutus should have a process in place for promptly removing such Demonstration Products from the HCP’s or HCO’s location at the end of the demonstration period unless the HCP or HCO purchases or leases the products; and
- Demonstration Products shall be identified as not intended for human use. Demonstration Products must be labeled with designations as “Sample,” “Not for Human Use,” or other suitable designation on the product, the product packaging, and/or documentation that accompanies the product.

#### 16.5 Loaner Equipment

Acutus may provide products to an HCP or HCO as a replacement while Acutus products are being repaired or replaced under the terms of a warranty or service arrangement or due to quality or performance issues with Acutus products. Loaner Products provided must meet the following requirements:

- The product or service issue leading to a Loaner Product must be caused by the fault of Acutus, as evidenced by credible documentation (*e.g.*, recall or field action) and verified by non-commercial personnel;
- Acutus may provide a loaner product in a quantity and for a time necessary to mitigate any disruption and return the customer to the same position as they were prior to the product or service issue;



- Loaner Products should be identical to the product being replaced or if identical product is not available, a product that is as close as possible to the product being replaced;
- Any Loaner Product provided in this context must be provided under a written agreement that sets forth the terms of the loaner arrangement. The loaner agreement should also establish payment terms for loaner equipment that is lost or not returned once the product or service issue has been resolved; and
- Any Loaner Product provided must be promptly returned once the product or service issue has been resolved.

### **16.6 Limited Market Release (“LMR”) or Development Products**

Acutus may provide no-charge products to HCPs and HCOs in exchange for valuable feedback and advice regarding a product in development or in limited commercial release (*i.e.*, before it has been released for general commercial use).

### **16.7 Products and Services Covered by Warranty or Service Agreement**

Acutus may provide no-charge products to an HCP or HCO if required under the terms of a written warranty or service arrangement obligation. No-charge products may only be provided consistent with the terms of such warranty or service obligation. Such obligations must be in writing and in place in advance. Acutus may also provide replacement products in case of a product recall.

### **16.8 Accommodation Requirements**

- Clear, unambiguous identification of the product issue with the root cause directly attributable to Acutus and not to general “wear and tear” or the customer’s failure to maintain or care for the product;
- For recurring issues, detailing objective criteria for a customer Accommodation and applying that criteria consistently;
- A customer’s minor inconvenience does not constitute enough rationale for the provision of an Accommodation;
- An Accommodation shall not include any waiver, forgiveness, or deferral of indebtedness owed to Acutus;
- An Accommodation should narrowly address the specific issue/defect/disruption facing the customer;
- The value of an Accommodation must be commensurate with the documented, quantifiable disruption or out-of-pocket expense incurred by the customer; and
- An Accommodation should never be used with the intent of influencing a customer to purchase, lease, order (or arrange or recommend the purchase, lease or order) of Acutus products or services.

Accommodations must be memorialized in an executed written settlement agreement that outlines the terms of the arrangement on a template that has been approved by Acutus' Compliance Committee.

The value of any Accommodation must be commensurate with the documented, quantifiable disruption or out-of-pocket expense incurred by the customer.

### **16.9 Products Provided as Settlement or Accommodations**

Acutus may provide no-charge products to an HCP or HCO as part of a settlement with or accommodation to the HCP or HCO that arises out of damages caused by Acutus or a dispute about damages with the HCP or HCO. Accommodation Products may only be provided when there is a documented failure on the part of Acutus to meet its written product or service obligations that results in: (i) additional out of pocket costs for the customer to obtain or use alternate product; and/or (ii) disruption of the customer's business.

Examples include:

- A defect in Acutus products or a failure of Acutus products to meet the specifications in the user manual or other official Acutus labelling requirements;
- A product shortage or back-order which results in Acutus being unable to provide product covered under a written agreement on a timely basis;
- A shipment hold, product issue, recall or other regulatory issue

Acutus' failure to correct a service issue pursuant to the terms of Acutus' unexpired written product warranty or service agreement then in effect despite the use of commercially reasonable efforts.

### **16.10 Donated Products**

Acutus may provide no-charge products to HCOs for an appropriate charitable purpose or as an educational or research grant, provided that all requirements of applicable laws, codes of ethics, and Acutus policies are met.

Charitable donations may not be tied, in any way, to past, present, or future prescribing, purchasing, or recommending (including formulary recommendations) of any Acutus products. The charitable donation may not be made contemporaneously with any known contract negotiations with the charitable organization. The charitable donation may not be used to subsidize participation by an HCP or other customer in a charitable event sponsored by the charitable organization. Sales and marketing senior management may have only limited input about the suitability of a request for a charitable donation, and should not be permitted to control or unduly influence the decision to provide a charitable donation.

### **16.11 Products Provided as Part of the Acutus “Portfolio” of Products**

Acutus may provide Acutus products to an HCP or HCO as part of a package or “portfolio” of different Acutus products in various situations, provided that all requirements of applicable laws, codes of ethics, and Acutus policies are met. The detailed requirements for such arrangements are outside the scope of these Standards. Please consult with the Compliance Committee for specific requirements in this area.

### **16.12 Services**

Acutus may provide services for which customers normally must pay for no-charge to an HCP or HCO for a period reasonably necessary to adequately evaluate the services to make a purchasing decision. Acutus may provide services if they are detailed in a written agreement and directly related to Acutus products being purchased (e.g., product training, product service, tracking health economic information). Acutus must not provide any other services for no-charge to an HCP or HCO (e.g., education unrelated to Acutus products, business practice support and training, management or executive training, or other “value-added” services).

### **16.13 No-Charge Services**

The provision of items and services at no cost should be intended to further a legitimate business purpose (e.g., training and education on Acutus products or advice on how to use Acutus products safely and effectively). A legitimate business purpose does not include providing the services in exchange for the purchase of Acutus products. Services available at no cost should generally be available to all customers or to all customers in a class for which the items or services are relevant. Acutus may not pay for the cost of services provided by a third party to an HCP or HCO unless approved in advance by the Compliance Committee. Any no charge services provided to an HCP or HCO must be properly documented, consistent with Acutus policies and procedures.

17 APPENDIX 1: GLOBAL MEAL LIMITS

**GLOBAL MEAL LIMIT GUIDE FOR HCPs/GOs**

(amounts per meal unless otherwise indicated)

| USD             |              |               |  |
|-----------------|--------------|---------------|--|
| UP TO USD 55    | UP TO USD 75 | UP TO USD 100 | UP TO USD 200 (Standard) OR USD 300 (High Cost Locations)  |
| Algeria         | Caribbean    | Bahrain       | United States (USD 50 breakfast, USD 100 lunch, USD 200 dinner - tax and gratuity incl.)   |
| Central America | Colombia     | Kazakhstan    |  |
| Ecuador         | Cyprus       | Kuwait        | United States High Cost Locations (USD 50 breakfast, USD 125 lunch, USD 300 dinner – tax and gratuity incl.)   |
| Egypt           | Ghana        | Lebanon       |  |
| Indonesia       | Jordan       | Mali          |  |
| Iraq            | Kenya        | Qatar         |  |
| Libya           | Malta        | Puerto Rico   | United States High Cost Locations (and surrounding areas):<br>Miami (FL)<br>New York (NY)<br>Boston (MA)<br>Chicago (IL)<br>San Francisco (CA)<br>Los Angeles (CA) |
| Malaysia        | Morocco      | Saudi Arabia  |  |
| Nigeria         | Oman         | Senegal       |  |
| Palestine       | Peru         | Singapore     |  |
| Philippines     | South Africa | UAE           |  |
| Sri Lanka       | Thailand     |               |  |
| Sudan           | Tunisia      |               |  |
| Vietnam         |              |               |  |
| Yemen           |              |               |  |

| EUR  |   |   |
|--|---|---|
| UP TO EUR 55   | UP TO EUR 75  | UP TO EUR 175   |
| Austria (EUR 50)<br>Czech Republic (EUR 50)<br>Germany (EUR 50)<br>Hungary (EUR 21)<br>Romania (EUR 50)<br>Slovakia (EUR 50)<br>Slovenia (EUR 50)<br>Spain (EUR 60)<br>Turkey (EUR 30) | France (EUR 60)<br>Greece (EUR 70 per day plus VAT)<br>Portugal (EUR 60)<br>Turkey (EUR 30) | Belgium (lunch EUR 40, dinner EUR 80- drinks incl.)<br>Denmark (lunch EUR 53, dinner EUR 93)<br>Finland (lunch EUR 40, dinner EUR 100)<br>Italy (lunch EUR 50/ dinner EUR 80)<br>Netherlands (EUR 80)<br>Sweden (lunch EUR 27, dinner EUR 97) |

| OTHER CURRENCIES  |  |
|---|--|
| Argentina (ARS 910) Australia (AUD 120)<br>Bangladesh (INR 3000)<br>Bolivia (BOB 380) Brazil (BRL 250)<br>Canada (CAD 100)<br>Chile (CLP 36500)<br>Hong Kong (HKD 400)<br>India (INR 3000)<br>Japan (JPY 3,000 to JPY 20,000) | Korea (KRW 27 for Gos, KRW 67 for non Gos)<br>Mexico (MX\$ 400 breakfast, MX\$ 1200 lunch/dinner)<br>Nepal (INR 3000)<br>New Zealand (NZD 120)<br>Paraguay (PYG 310000)<br>PR of China (RMB 300)<br>Switzerland (CHF 150)<br>Taiwan (TWD 1500)<br>UK & Ireland (GBP 75 tax and drinks incl.)<br>Uruguay (UYU 2100) |

\* Russia: meals not allowed

## 18 APPENDIX 2: PROOF OF PERFORMANCE EXAMPLES BY ACTIVITY

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Examples of documentation include, but are not limited to, as appropriate:

- Advisory Board:
  - Agenda and executive summary
  - Signed attendance sheets
  - Minutes of meeting with list of attendees
  - Report produced by the Board
  
- Speaking Engagement: - Agenda
  - Presentation
  - Signed minutes of the meeting / Signed attendance sheets
  
- Other Consulting Services:
  - Consultant deliverables (e.g. evaluation report, article or presentation)
  - Copy of published article
  - Itemized invoice with dates of provision of consulting services
  
- Acutus-sponsored Programs/Trainings
  - Agenda
  - Presentation
  - Signed attendance sheets
  - Photographs

## 19 APPENDIX 3: RELEVANT DATABASES

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- Office of Inspector General (OIG)
  - Online Searchable Database to check List of Excluded Individuals and Entities (LEIE). It contains exclusion actions taken by the OIG only.
- System for Award Management (SAM)
  - Official database of the U.S. Government. Database includes Central Contractor Registration

**20 APPENDIX 4: MEDICAL DIRECTOR TIME RECORD**

[S:\SunshineAct-HCPCompliance\HCP Agreements\Medical Director Time Record.xlsx](#)

**APPENDIX 4: MEDICAL DIRECTOR TIME RECORD**

Medical Director shall use this Time Record to log the time spent fulfilling duties and services specified in the Acutus Clinician Council Consulting Agreement. Medical Director is expected to update this Time Record after performing each duty or service as opposed to waiting until the end of a month to complete this Time Record. Medical Director understands that reimbursement will only be for the duties or services specified in the Acutus Clinician Council Consulting Agreement and will not exceed the quarterly cap.

**MEDICAL DIRECTOR INFORMATION**

Name: \_\_\_\_\_ Month / Year: \_\_\_\_\_

**TIME RECORD**

| Date  | Time of Day | Description of Duty Performed | Time (.25 hr increments) | Compliance Committee Approved |
|---|-------------|-------------------------------|--------------------------|-------------------------------|
|   |             |                               |                          |                               |
|   |             |                               |                          |                               |
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|   |             |                               |                          |                               |
|   |             |                               |                          |                               |
|   |             |                               |                          |                               |
| TOTAL from additional sheet(s) for this month |             |                               |                          |                               |
| MONTHLY TOTAL                                 |             |                               | -                        |                               |

**Attestation:** I, the above named Medical Director, attest that the hours shown in the above Time Record are accurate, were worked by me, and were for the duties and services required of me in the Acutus Clinician Council Consulting Agreement.

\_\_\_\_\_  
Medical Director Signature

\_\_\_\_\_  
Acutus Compliance Committee Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date



## 21 APPENDIX 5: U.S. STATE SPECIFIC REQUIREMENTS (MA & VT)

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### MASSACHUSETTS

#### I. Purpose

The Massachusetts Appendix supplements the Acutus Standards of Conduct (“Standards”) by establishing additional requirements mandated by Massachusetts law. *The Massachusetts Appendix includes only those requirements that exceed requirements established in the Standards.* All activities that are specifically permitted in this appendix remain subject to the requirements set forth in the Standards and its implementing procedures. Massachusetts law is subject to ongoing interpretation and this appendix may therefore be subject to revision consistent with guidance from the Massachusetts Department of Health and Human Services.

#### II. Scope

**Interactions.** The Massachusetts Appendix generally applies to interactions between Acutus personnel and individuals or entities that are Massachusetts Covered Recipients, including Healthcare Practitioners *whether or not the interaction occurs in Massachusetts.*

- **Massachusetts Healthcare Practitioner** means a person who: (1) prescribes prescription drugs or medical devices for any person; and (2) has an active license to provide health care in Massachusetts. Massachusetts Healthcare Practitioner includes the entity through which the practitioner practices (such as a physician group) or employees, contractors and agents of the practitioner who support the provision of health care and act within the scope of their relationship (such as physician office staff).

Massachusetts Cover Recipients include the following types of health care practitioners and entities:

- Advanced Practice Nurse
- Certified nurse-midwife
- Nurse Practitioner
- Psychiatric nurse mental health clinical specialist
- Dentist
- Optometrist
- Physician
- Physician Assistant
- Podiatrist
- Hospital
- Nursing home
- Health benefit administrator

Massachusetts maintains an online database that includes Massachusetts Healthcare Practitioners and Acutus personnel should check the status of any individuals who might be Massachusetts Healthcare Practitioners through the online database. *Acutus personnel should never assume that a practitioner is not a Massachusetts Healthcare Practitioner simply because the practitioner lives outside of Massachusetts.*

Massachusetts Healthcare Practitioners do not include full time employees and board members of pharmaceutical or medical device manufacturers.

To the extent that a Healthcare Professional is a Massachusetts Healthcare Practitioner or a Covered Recipient, the provisions of the Massachusetts Appendix apply.

### III. Company-Conducted Product Training and Education

Subject to the requirements in Section VII below, Acutus may pay for modest meals or refreshments in connection with technical training of Massachusetts Healthcare Practitioners on the use of an Acutus medical device.

### IV. Supporting Third-Party Educational Conferences

Acutus may not provide financial support for third party educational conferences or seminars with Massachusetts Healthcare Practitioner participants *unless* the financial support meets all generally applicable standards in the Standards *and* the requirements set forth below.

- **Conference Support Standards.** The conference must be a third party scientific or educational conference, or professional meeting (1) where responsibility for and control over selection of content, faculty, educational methods, materials and venue belongs to the event sponsor; (2) held in a venue appropriate and conducive to informational communication and training about medical information; (3) primarily dedicated, in both time and effort, to promoting objective scientific and educational activities and discourse (one or more educational presentations should be the highlight of the conference); and (4) have as its main purpose the furtherance of attendees' knowledge on the topics being presented. Any sponsorship or payment for continuing education *must* meet the "Standards For Commercial Support" established by the Accreditation Council for Continuing Medical Education or equivalent commercial support standards of the relevant continuing education body. The continuing education program does not have to be accredited but must meet the relevant standards. Acutus may not provide advice on the content or faculty of the program.
- **Financial Support for Sponsor.** Financial support of a conference must be provided directly to the sponsor and may not be made directly to a Massachusetts Healthcare Practitioner. Support may not be used for travel, lodging, or other personal expenses of non-faculty Massachusetts Healthcare Practitioner

participants. Acutus may not directly provide meals to Massachusetts Healthcare Practitioners at a conference but the sponsor may, in its own discretion, apply Acutus' support to provide meals for all conference attendees.

#### V. Hospitality (Sales, Promotional, and Other Business Meetings)

Generally, Acutus may *not* pay for any expenses of Massachusetts Healthcare Practitioners associated with attendance at sales, promotional, or business meetings.

- **Travel.** Acutus may not pay for travel costs of Massachusetts Healthcare Practitioners attendees at business meetings, even if travel is necessary.
- **Meals.** Acutus may not provide meals or refreshments to any Massachusetts Healthcare Practitioners in connection with business meetings.

Acutus personnel arranging any business meetings are responsible for determining in advance whether any practitioners or their representatives are Massachusetts Healthcare Practitioners. If personnel fail to do so and attendees include Massachusetts Healthcare Practitioners, the meeting may be canceled, or the attendees asked to pay/reimburse travel expenses.

#### VI. Hospitality (Modest Meals Associated with Massachusetts Healthcare Practitioner Interactions)

Acutus is permitted to provide modest meals or refreshments to a Massachusetts Healthcare Practitioner *only* in the circumstances listed below. A modest meal or refreshment is food and/or drink that, as judged by local standards, are like what a Massachusetts Healthcare Practitioner might purchase when dining at his or her own expense. [Meals consistent with the meal limits set forth in the Standards would be considered modest meals.]

- **Conferences.** Acutus may provide coffee or other snacks or refreshments at a booth at a conference or seminar.
- **Compensation for Fee-for-Service Engagements.** Acutus may provide modest meals or refreshments to Massachusetts Healthcare Practitioners *if* the meal represents compensation for *bona fide* services (as indicated in the fee-for-service agreement).
- **Company-Conducted Product Training and Education.** Acutus may provide modest meals or refreshments to Massachusetts Healthcare Practitioners in connection with technical training on the use of a medical device.
- **In-Office Informational or Educational Meetings.** Acutus may provide or provide reimbursement for modest meals at a Massachusetts Healthcare Practitioner's office, hospital, academic medical center, or specialized training facility in connection with informational or educational meetings or presentations. A specialized training facility is a facility specifically designed to approximate the

conditions of either a surgical suite or working clinical laboratory or to provide medical training on large and/or technical medical devices, such as surgical equipment, implants, and imaging and clinical laboratory equipment. Acutus legal counsel must approve of any specialized training facility prior to its use.

- **Out-of-Office Informational or Educational Meetings.** Acutus may provide or provide reimbursement for modest meals in an out-of-office setting if: (1) the meal is provided in connection with educating and informing the Massachusetts Healthcare Practitioner about the benefits, risks, and appropriate uses of Acutus products (consistent with on-label uses only) or other scientific information; and (2) the venue and manner are conducive to informational communication. Meals should generally be provided only in connection with formal education or training and not informal discussions between Acutus personnel and a Massachusetts Healthcare Practitioner.

Other meals and refreshments are prohibited regardless of the setting in which the meal takes place or the informational presentation that accompanies the meal.

## **VII. Research and Educational Grants**

Generally, Acutus may provide grants if the grant is not in exchange for business and is consistent with applicable Acutus policies.

## **VIII. Provision of Coverage, Reimbursement and Health Economics Information**

Acutus may not provide reimbursement support services to Massachusetts Healthcare Practitioners through any reimbursement hotline by assuming management of the appeal of health plan and other third-party payor non-coverage decisions.

## VERMONT

### I. Purpose

The Vermont Appendix supplements the Acutus Standards of Conduct (“Standards”) by establishing additional requirements mandated by Vermont law. *The Vermont Appendix includes only those requirements that exceed requirements established in the Standards.* All activities that are specifically permitted in this appendix remain subject to the requirements set forth in the Standards and its implementing procedures. Vermont law is subject to ongoing interpretation and this appendix may therefore be subject to revision consistent with guidance from the Vermont Office of the Attorney General.

### II. Scope

**Interactions.** The Vermont Appendix generally applies to interactions between Acutus personnel and Covered Recipients, including individuals or entities that are Vermont Healthcare Providers or Vermont Healthcare Practitioners *whether the interaction occurs in Vermont.*

- Academic institutions located in or providing services in Vermont;
- Nonprofit hospital foundations located in or providing services in Vermont;
- Professional, educational, and patient organizations representing or serving health care providers or consumers located in or providing services in Vermont;
- **Vermont Healthcare Provider** means a Vermont Healthcare Practitioner, a hospital, nursing home, pharmacist, health benefit plan administrator, or any other person authorized to dispense or purchase for distribution prescribed products in Vermont. The term does not include a hospital foundation that is organized as a non-profit entity separate from a hospital. Members of the Vermont Green Mountain Care Board are treated as Vermont Healthcare Providers.
- *Any Vermont customer who is a healthcare provider should be presumed to be a Vermont Healthcare Provider unless the Legal Department indicates otherwise.*
- *Any representative of a Vermont Healthcare Provider should be presumed to be a Vermont Healthcare Provider unless Acutus legal counsel indicates otherwise.*<sup>1</sup>
- **Vermont Healthcare Practitioner** means an individual who: (1) is authorized to prescribe or to recommend prescribed products, (2) regularly practices in Vermont, and (3) is either licensed by Vermont to provide or otherwise lawfully providing health care in Vermont. A Vermont Healthcare Practitioner includes

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<sup>1</sup> Note that certain prohibitions on providing value to Vermont Healthcare Providers do not extend to the staff of Vermont Healthcare Providers who do not work at the direction of a prescriber.

the entity through which the practitioner practices (such as a physician group) or agents of the practitioner who support the provision of healthcare and act within the scope of their relationship (such as physician office staff). *Any Vermont Healthcare Practitioner with an active Vermont license is presumed to regularly practice in Vermont.*

Vermont Healthcare Practitioners include the following types of licensed practitioners:

- Dental Hygienist
- Dentist
- Licensed Practical Nurse
- Registered Nurse
- Optometrist
- Osteopathic Physician
- Pharmacist
- Physician
- Psychologist
- Nuclear Medicine Technologist
- Physician Assistant
- Podiatrist
- Hearing Aid Dispenser
- Dietitian
- Licensed Nursing Assistant
- Clinical Social Worker
- RN with Advanced Practice Registered Nurse Endorsement
- Pharmacy Technician

Vermont maintains an online database and Acutus personnel should check the status of any individuals who might be Vermont Healthcare Practitioners through the online database. *Acutus personnel should never assume that a practitioner is not a Vermont Healthcare Practitioner simply because the practitioner lives outside of Vermont.*

Vermont Healthcare Practitioners do not include practitioners employed solely by Acutus.

To the extent Acutus provide expenditures to a Covered Recipient, such as a Vermont Healthcare Professional or Healthcare Organization, the provisions of the Vermont Appendix apply. *Certain provisions in the Vermont Appendix apply only to those Vermont Healthcare Providers who are also Vermont Healthcare Practitioners.*

### **III. Company-Conducted Product Training and Education**

Acutus may pay for or reimburse the reasonable expenses, including travel, food, and lodging-related expenses, necessary for technical training of Vermont Healthcare Practitioners on the use of a medical device *only* if the commitment is documented in a written agreement with the practitioner. The agreement must describe the amounts or

categories of reasonable expenses to be paid. Vermont Healthcare Practitioners may attend product trainings, but may not receive reimbursement for expenses unless the appropriate written agreement is in place.

If product training is to be conducted *and* attendees may receive reimbursement for expenses, Acutus personnel must determine where any potential attendees are considered Covered Recipients or are Vermont Health Care Providers before committing to reimburse expenses related to attendance. This can be done prior to issuing invitations or when a practitioner indicates an interest in a training program. If any potential attendees are licensed in Vermont, Acutus personnel should consult with Acutus legal counsel before providing such training to Vermont Healthcare Practitioners.

#### IV. Supporting Third-Party Educational Conferences

Acutus may not provide financial support for third party educational conferences or seminars with Vermont Healthcare Provider participants *unless* the financial support meets all generally applicable standards in the Standards *and* the requirements set forth below.

- **Conference Support Standards.** The conference must be an educational, scientific, or policymaking conference or seminar that: (1) is accredited by the Accreditation Council for Continuing Medical Education (ACCME) or a comparable organization or is presented by an approved sponsor of continuing education (other than a manufacturer of a prescribed product); and (2) offers continuing education credit, features multiple presenters on scientific research, or is authorized by the sponsor to recommend or make policy.
- **Financial Support for Sponsor.** Financial support provided to the sponsor of a conference with Vermont Healthcare Provider participants cannot be made directly to a Vermont Healthcare Provider *even if accredited by ACCME or another accrediting organization*. (For example, Acutus may *not* provide direct financial support to a hospital that sponsors the conference.) All program content must be objective, free from industry control or influence, and must not promote specific products.

#### V. Hospitality (Sales, Promotional, and Other Business Meetings)

Generally, Acutus may *not* pay for any expenses of Vermont Healthcare Providers associated with attendance at sales, promotional, or business meetings.

- **Travel.** Acutus may not pay for travel costs of Vermont Healthcare Provider attendees at business meetings, even if travel is necessary.
- **Meals.** As discussed in Section VII below, Acutus may not provide meals or refreshments to any Vermont Healthcare Providers in connection with business meetings *unless* the Vermont Healthcare Providers reimburse the cost of the meals at fair market value.

Acutus personnel arranging any business meetings are responsible for determining in advance whether any healthcare providers or their representatives are Vermont Healthcare Providers. If personnel fail to do so and attendees include Vermont Healthcare Providers, the meeting may be canceled, or the attendees asked to pay/reimburse travel expenses.

## VI. Fee-for-Service Engagement with Vermont Healthcare Providers

Acutus may generally engage Vermont Healthcare Providers under fee-for-service engagements consistent with the requirements set forth in the Standards. Payment to Vermont Healthcare Providers for certain types of research and royalties and licensing fees, however, is restricted.

Acutus may not engage Vermont Healthcare Providers to conduct any type of research other than the clinical trial services and research services discussed below. *Engaging Vermont Healthcare Providers for other research, including marketing research or surveys, is prohibited.* Acutus personnel should discuss with Acutus legal counsel whether any proposed research would fall within the scope of research for which a Vermont Healthcare Provider can provide services.

- **Compensation for Clinical Trial Services.** Acutus may provide fair market value compensation for only those clinical trials that are reviewed by the United States Food and Drug Administration, constitute a systematic investigation designed to develop or contribute to general knowledge, and that can reasonably be of interest to scientists or health care professionals working in the field of inquiry. For such clinical trials, Acutus may provide only: (1) gross compensation for the Vermont location or locations involved; (2) direct salary support per principal investigator and other Vermont Healthcare Practitioners per year; and (3) expenses on behalf of investigators or other Vermont Healthcare Practitioners paid to review the clinical trial.
- **Compensation for Research Services.** Acutus may provide fair market value compensation for only those research projects (other than clinical trials) that constitute a systematic investigation designed to develop or contribute to general knowledge and that can reasonably be of significant interest or value to scientists or health care professionals working in the field of inquiry. For such research projects, Acutus may provide only: (1) gross compensation; (2) direct salary support per Vermont Healthcare Practitioner; and (3) expenses on behalf of each Vermont Healthcare Practitioner.
- **Royalties and Licensing Fees.** Acutus may pay royalties and licensing fees to Vermont Healthcare Providers only in return for contractual rights to use or purchase a patented or otherwise legally recognized discovery for which the Vermont Healthcare Provider holds an ownership right.



- **Meals.** Acutus may provide meals or refreshments to Vermont Healthcare Providers in connection with fee-for-service arrangements as a part of any fair market value compensation to the Vermont Healthcare Provider. The meals should be identified as compensation in the written agreement with the Vermont Healthcare Provider.

## VII. Hospitality (Modest Meals Associated with Vermont Healthcare Provider Interactions)

Acutus is permitted to provide meals or refreshments to a Vermont Healthcare Provider *only* in following circumstances:

- **Conferences.** Acutus may provide coffee or other snacks or refreshments at a booth at a conference or seminar.
- **Fee-for-Service Engagements.** Acutus may provide meals or refreshments to Vermont Healthcare Providers as part of fair market value compensation for a fee-for-service engagement pursuant to a written agreement.
- **Training and Education.** As discussed in Section III above, Acutus may provide or provide reimbursement for reasonable refreshments and meals in connection with the technical training of individual Vermont Healthcare Practitioners on the use of a medical device. Such provision or reimbursement of refreshments and meals must be described in a written agreement between Acutus and the Vermont Healthcare Practitioner.
- **Fair Market Value Reimbursement.** Acutus personnel may provide meals or refreshments to Vermont Healthcare Providers if the Vermont Healthcare Providers reimburse the cost of the meals at fair market value.
- **No Regular Practice.** Acutus may provide meals outside of Vermont to a practitioner licensed in Vermont if the practitioner does not regularly practice in Vermont.

Other meals and refreshments are prohibited regardless of the setting in which the meal takes place or the informational presentation that accompanies the meal.

## VIII. Research and Educational Grants and Charitable Donations

- **Grants.** Acutus may provide grants for third party educational conferences consistent with Section IV above. Acutus may provide scholarships or other support for medical students, residents, and fellows to attend significant professional association third party educational conferences so long as the professional association selects the recipient. Acutus personnel should discuss with Acutus legal counsel any proposal to provide funding for independent research conducted by a Vermont Healthcare Provider. Acutus legal counsel will consider

the proposal based on current guidance from the Vermont Office of the Attorney General.

- **Charitable Donations.** Acutus generally may *not* provide in-kind charitable donations or monetary donations to Vermont Healthcare Providers. Acutus may only provide product or financial donations to licensed non-profit free clinics that do not accept reimbursement from any third-party payor and either do not charge patients or charge patients based only on ability to pay. Note that donations made on behalf of a Vermont Healthcare Provider with the Vermont Healthcare Provider's knowledge are not permitted whether the donation is attributed to the Vermont Healthcare Provider by name.

## **IX. Evaluation and Demonstration Products**

Acutus may provide reasonable quantities of medical device demonstration or evaluation units to a Vermont Healthcare Provider to assess the appropriate use and function of the product and determine whether and when to use or recommend the product in the future. If Acutus loans a medical device to a Vermont Healthcare Provider to permit evaluation of such medical device by a Vermont Healthcare Provider or patient, the loan may *only* be for a short-term trial period *not to exceed 120 days*.