

ACUTUS MEDICAL, INC.

WHISTLEBLOWER POLICY

(Effective December 1, 2019)

This Whistleblower Policy (this “**Policy**”) applies to all employees, officers, directors and independent contractors of Acutus Medical, Inc. or any of its direct and indirect subsidiaries (all of whom we will refer to collectively as “employees” or “you” throughout this Policy). For purposes of this Policy, “we,” “our” and “Acutus” refers to Acutus Medical, Inc. and its direct and indirect subsidiaries.

Policy Overview

This Policy establishes the principles and standards by which all Acutus employees, officers, directors, independent contractors, agents, and distributors will conduct every business transaction. All Acutus business transactions will be made with integrity, regardless of differing local manners and traditions. Consistent with our core values, we rely upon our employees and others who do business with us to bring to light good faith concerns regarding our business practices, including: (1) reporting suspected violations of U.S. federal securities laws, the U.S. Foreign Corrupt Practices Act and other anti-corruption laws and regulations applicable to Acutus; (2) providing truthful information in connection with an inquiry or investigation by a court, an agency, law enforcement or any other governmental body, including the U.S. Securities and Exchange Commission (the “**SEC**”); and (3) identifying potential violations of our Code of Business Conduct and Ethics, policies, and procedures, or Insider Trading Policy. (Throughout this Policy, we refer to the scenarios set forth in items 1, 2 and 3 together as “**Violations**”).

The integrity of our business practices and financial information is paramount and we aspire to maintain a workplace where employees, when they reasonably believe that they are aware of questionable accounting, internal accounting controls, auditing or other financial matters, or the reporting of fraudulent financial information (which we refer to in this Policy as “**Fraudulent Activities**”), can raise these concerns free of any retaliation, discrimination or harassment. Fraudulent Activities may include, but are not limited to, actual or suspected:

- Intentional error, fraud or gross negligence in the recording of any transactions of Acutus, or in the preparation, review or audit of any of our financial statements;
- Noncompliance with, or significant deficiencies in, the internal and reporting controls and accounting standards of Acutus;
- Noncompliance with Acutus Code of Business Conduct and Ethics, policies, and procedures;
- Violations of SEC rules and regulations that are related to accounting, internal accounting controls, auditing or other financial matters; or
- Fraud against investors, securities fraud, mail or wire fraud, bank fraud, or fraudulent statements to Acutus management, our outside auditors, the SEC or members of the investing public.

Acutus employees are expected to act and perform their duties ethically, honestly and with integrity – to do the right thing even when “no one is looking” – and the success of Acutus depends on this.

Accordingly, the Audit Committee of our Board of Directors (the “**Audit Committee**”) has established the following procedures for:

- The receipt, retention and treatment of complaints regarding Fraudulent Activities; and
- The submission by employees (confidentially and anonymously, if they wish, in the United States, and in any other jurisdiction to the fullest extent legally permitted in such other jurisdiction), and the appropriate treatment, of concerns regarding actual or suspected Violations.

As an Acutus employee, if you are aware of a potential Violation or Fraudulent Activity and do not report it according to this Policy, your inaction may be considered a Violation itself, which may result in disciplinary action, up to and including termination of your employment or any other working relationship that you may have with Acutus.

Reporting and Investigation

If you have a good faith concern regarding conduct that you believe to be a violation of our Code of Business Conduct and Ethics, policies, or procedures, or you believe that any Violation or Fraudulent Activity has occurred or is occurring, we encourage you to:

- discuss the situation with your manager; or
- if your manager is involved in the situation or you are uncomfortable speaking with your manager, contact Human Resources, or our Chief Compliance Officer; or

If you don’t believe your concern is being adequately addressed, or you are not comfortable speaking with one of the above-noted contacts, you may report your concern via our confidential Reporting Hotline at 1-844-977-0463, or online at www.acutusmedical.ethicspoint.com through which you may choose to identify yourself or remain anonymous. Concerns submitted through our Reporting Hotline that are financial or accounting related will be reviewed by a member of the Audit Committee or their delegates, as appropriate.

Timeliness is critical because, as with all investigations, evidential matter may deteriorate, disappear or otherwise become harder to discover or less useful as time passes. Please provide as much detail as you can regarding dates, times, places, names of people involved in any way, actions or inactions, statements made or the identity of other evidential matter.

Reported violations will be taken seriously and will be investigated. The specific action taken in any particular case depends on the nature and gravity of the conduct or circumstances reported and the results of the investigation. Where a Violation or Fraudulent Activity has been reported and confirmed, we will take corrective action proportionate to the seriousness of the offense. This action may include disciplinary action against the accused party, up to and including termination of employment or any other working relationship that the offending party may have with Acutus. Reasonable and necessary steps will also be taken to prevent any further Violation or Fraudulent Activity.

No Retaliation

We are committed to providing a work environment in which you feel free to raise any good faith concern, free of retaliation, discrimination or harassment (to which we refer collectively throughout this Policy as “**Retaliation**”). Accordingly, Acutus will not tolerate any Retaliation against any individual who

reports in good faith or participates in the investigation of any actual or suspected Violation or Fraudulent Activity in accordance with this Policy. Any employee who retaliates against another employee for making such a report will be in violation of this Policy and subject to disciplinary action. Retaliation may also be a violation of the law, and as such, could subject both the individual offender and the Company to legal liability.

If you believe that you have been subject to Retaliation for having made a report in compliance with this Policy or for having participated in any investigation relating to an alleged Violation or Fraudulent Activity, please immediately report any alleged Retaliation to Human Resources, or our Chief Compliance Officer. If, for any reason, you do not feel comfortable discussing the alleged retaliation with these people, please report the alleged Retaliation through our Reporting Hotline at 1-844-977-0463, or online at www.acutusmedical.ethicspoint.com. Bringing any alleged Retaliation to our attention promptly enables us to honor our values, and to promptly and appropriately investigate the reported Retaliation. If a complaint of Retaliation is proven to be true, appropriate disciplinary action will be taken against the accused party, up to and including termination of employment or any other working relationship that the accused may have with Acutus. In addition, persons who undertake Retaliation may be subject to civil, criminal and administrative penalties.

Confidentiality

Information disclosed during the course of any investigation will, to the extent practical and appropriate, remain confidential. Exceptions to confidentiality may be reasonably necessary in circumstances including, but not limited to, disclosure necessary to facilitate the investigation, take any remedial action, and to comply with applicable law.

For any Violation or Fraudulent Activity not reported through an anonymous report, we will advise the reporting employee that the Violation or Fraudulent Activity has been addressed and, if we are able, of the specific resolution. However, due to confidentiality obligations, there may be times when we will not be able to provide the details regarding the corrective or disciplinary action that was taken.

Retention of Complaints

The Chief Compliance Officer shall retain any written complaints made under this Policy, including any accounting and auditing matters log created and all related documentation as required under applicable law.

Additional Enforcement Information

Consistent with our core value of growing our business in a way that makes us proud, Acutus endeavors to operate on a highly transparent basis, and we want to be made aware of alleged wrongdoings and to address them as soon as possible. However, nothing in this Policy is intended to prevent any employee from reporting information to federal or state law enforcement agencies when an employee has reasonable cause to believe that the violation of a federal or state statute has occurred. A report to law enforcement agencies may be made instead of, or in addition to, a report directly to Acutus through its management or its Reporting Hotline.

Amendments

We are committed to continuously reviewing and updating our policies, and therefore reserve the right to amend this Policy at any time without notice, for any reason, subject to applicable law.