



CODE

OF

BUSINESS CONDUCT
AND ETHICS

OUR MISSION AND PURPOSE

Vision

Become the worldwide leader in guided ablation therapy for cardiac arrhythmias.

Mission

Provide patient-focused solutions for the electrophysiology community that help people live better lives.

Purpose

Excellence with integrity is the key to Acutus' continued success in all our dealings with customers, patients, employees, regulators and others with whom we do business. This Code of Business Conduct and Ethics (the "**Code**") expresses the standards of integrity and business conduct expected of every employee, contractor, director and officer of Acutus. For purposes of this Code, "**we**," "**our**," "**Acutus**" and the "**Company**" refer to Acutus Medical, Inc. and its subsidiaries. Compliance with this Code, other related Company policies and the laws and regulations applicable to our business are a priority for each of us in order to preserve our reputation and ensure our future success.

The goals of Acutus' Code and Corporate Compliance Program are to deter wrongdoing and to promote:

- Compliance with applicable governmental laws, rules and regulations;
- The prompt internal reporting of violations of the Code;
- Accountability for adherence to the Code;
- Full, fair, accurate, timely, and understandable disclosure in reports and documents filed with the Securities and Exchange Commission ("**SEC**") and in other public communications; and
- Honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships.

Your Responsibilities...

- ✓ **Read and review the Code and related policies and procedures.**
- ✓ **Become familiar with all laws, regulations, policies and procedures that impact your duties at Acutus.**
- ✓ **Ask questions if you are not sure what exactly it is that you are supposed to do.**
- ✓ **Use good common sense and sound judgment in the performance of your duties and responsibilities.**
- ✓ **Promptly report potential violations of any law, regulation, or the Code to your manager or the Compliance Hotline.**
- ✓ **Managers must ensure that their teams comply with laws, regulations, and policies, and must work to resolve ethical dilemmas.**

INTRODUCTION

Our Code establishes the principles that guide the conduct of our people, officers and directors worldwide and it serves as the foundation for all our corporate policies and procedures. Our commitment to the Code helps ensure that all aspects of our business are compliant with the financial, legal and ethical standards in our industry. It is important for all of us to read, understand and follow our Code. We are all accountable for conducting ourselves in a manner consistent with our Code, as well as the laws and regulations of the countries in which we conduct business. We expect our distributors, sales agents, consultants and other third-party representatives (“**third-parties**”) to follow our Code and to maintain the highest ethical and legal standards.

When in doubt, we must all exercise good judgment and common sense in deciding how to conduct ourselves because our Code cannot cover all circumstances. We should seek guidance, ask questions and raise concerns if we are unsure how to act or respond to a given situation.

Compliance with Laws, Rules and Regulations and Consequences for Non-compliance with the Code

Acutus 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, Company policies, laws and regulations or our contractual obligations by an employee or contracted agent of Acutus, may not only subject the Company to significant legal and regulatory consequences, but can also compromise the integrity and reputation of Acutus.

Acutus intends to comply in full with all applicable laws, 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. No employee, officer or director of Acutus shall commit an illegal or unethical act, or instruct others to do so, for any reason. Failure to comply or causing any other individual to breach any terms of this Code 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 and possible legal actions, including referral to law enforcement.

Waivers and Amendments

Any waiver of the provisions in the Code for executive officers or directors may only be granted by the Board of Directors and will be disclosed (along with the reasons for the waiver) to Acutus’ shareholders within four business days. Any waiver of the Code for other employees may only be granted by the Compliance Office. Amendments to the Code must be approved by the Audit Committee of the Board of Directors and amendments of the provisions in the Code applicable to the Chief Executive Officer and the senior financial officers will also be promptly disclosed to Acutus’ shareholders.

Compliance Office

The Compliance Office consists of the General Counsel, Chief Compliance Officer, Chief Financial Officer, Chief People Officer and SVP, Regulatory, Clinical and Quality.

TRAINING PROGRAM AND EXPECTATIONS

We recognize that education and communication are the cornerstones of an effective compliance program. To support this commitment, Acutus has developed an important training program for employees, contractors, directors and officers ensuring that each is familiar with Acutus' Code, and all policies and procedures and other laws, regulations and requirements pertaining to our jobs.

All current employees, contractors, directors and officers will be required to complete a training program as part of the implementation of this program. New employees will be required to complete the training program (the contents of which will be determined by the employees manager) within the first (30) thirty days of employment. Additional training or refresher sessions may be conducted annually where required, ad hoc, or as the need arises.

Failure to meet Acutus' training requirements will result in performance counseling up to and including termination from employment.

Your Responsibilities...

- ✓ **Work actively with your department to ensure policies, the Code and other employment requirements are met and any concerns or questions are addressed.**
- ✓ **Complete all required Acutus training programs in a timely manner.**
- ✓ **Make suggestions that would improve our training program.**
- ✓ **Verify your completion of training through the appropriate completion documentation method.**

COMPLIANCE WITH THE CODE AND REPORTING POTENTIAL VIOLATIONS

If you have any questions about or need help with any compliance or ethics related issue, you may contact your manager, the Human Resources Department, the Compliance Office, or the Compliance Hotline or Reporting website managed by EthicsPoint. Your manager should always be available to answer your compliance questions or discuss your concerns. He or she will keep your discussions confidential as appropriate. To discuss your concerns with someone else, or anonymously, Acutus has set up a telephone hotline, website and email address for employees, contractors, directors and officers who have any compliance questions, concerns or problems. The hotline may also be used for reporting suspected violations of Acutus' Code, policies, and other laws and regulations. **Employees, contractors, officers and directors are expected to comply with all provisions of the Code and have an obligation to report immediately any suspected violations of the Code, policies and procedures or other laws and regulations to their manager, the confidential hotline or the Compliance Office.**

If you need help, have a concern, or want to report a potential violation, take one or more of the following steps:

Step 1 Consider communicating with your manager regarding your question or concern.

Step 2 You may also ask your question or report suspected violations to a Compliance Office representative.

Step 3 Contact Acutus' Confidential Compliance Reporting (anonymous options available) using one of the following methods:

Phone: 844-977-0463

Website*: www.acutusmedical.ethicspoint.com

*For International reporting, you may use this option.

Appendix A of this Code includes a brief explanation of the violation reporting procedure for the Acutus Code. Appendix B of this Code includes a brief explanation of your rights to report violations to governmental agencies.

If you want, you may ask your questions or report suspected violations through the hotline without giving your name. After making a report, a follow-up investigation will take place, including corrective action (such as

Your Responsibilities...

- ✓ **Contact your manager or Compliance Office about any questions you have regarding the Code.**
- ✓ **Promptly report violations of any law, regulations, the Code, or the Compliance Program to your manager, to a member of the Compliance Office or use one of the Compliance Reporting methods managed by EthicsPoint.**
- ✓ **Include all information in your report necessary to ensure complete and accurate follow-up.**
- ✓ **Do not make bad faith reports.**

retraining or removal from office) when appropriate. The Code will be strictly enforced and violations will be dealt with immediately. Violations of the Code that involve illegal behavior will be reported to the appropriate authorities. **No individual will be retaliated against because he or she reports, in good faith, a suspected violation.**

Acutus recognizes the need for the Code to be applied equally to everyone it covers. The General Counsel of the Company will have primary authority and responsibility for the enforcement of the Code, subject to the supervision of the Nominating and Corporate Governance Committee, or, in the case of accounting, internal accounting controls or auditing matters, the Audit Committee of the Board of Directors, and Acutus will devote the necessary resources to enable the [General Counsel] to establish such procedures as may be reasonably necessary to create a culture of accountability and facilitate compliance with the Code.

ACCURATE PUBLIC DISCLOSURES AND FINANCIAL REPORTING

Acutus has a responsibility to provide full and accurate information in our public disclosures, in all material respects, about our financial condition and results of operations. Our reports and documents filed with or submitted to the SEC and our other public communications shall include full, fair, accurate, timely and understandable disclosure, and Acutus has established procedures to facilitate such disclosures.

Retention of Financial Records

It is Acutus' policy to maintain financial records in an accurate and complete manner. These records serve as the basis for managing the business and measuring and fulfilling our obligations to patients, employees and suppliers. These records are also used for compliance with tax, regulatory and financial reporting requirements.

Accounting Controls

Accounting controls should be sufficient to provide reasonable assurance that:

- Financial contracts are carried out with management's approval.
- All transactions are recorded to help us prepare our financial statements and account for assets.
- Access to assets is permitted only with management's approval.
- Recorded assets are periodically compared with existing assets. Any differences should be reported to management.
- No undisclosed or unrecorded funds or assets have been established.

Internal Controls

It is Acutus' policy to maintain books, records and accounts that accurately and fairly reflect all transactions, dispositions of assets and other events that are the subject of specific regulatory record keeping requirements, including generally accepted accounting principles and other applicable rules, regulations and criteria for preparing financial statements. Under no circumstance may there be any

Your Responsibilities...

- ✓ **Follow all company accounting, reporting and control procedures.**
- ✓ **Never falsify, backdate, intentionally destroy or otherwise tamper with any records.**
- ✓ **Accurately and clearly represent the relevant facts and the true nature of transactions on all documents.**
- ✓ **Never approve any payment on behalf of Acutus made with the intention, understanding or awareness that any part of the payment is to be used for any purpose other than that described by the documentation supporting the payment.**
- ✓ **Never misclassify accounts (e.g., expense versus capital) or improperly accelerate or defer expenses or revenues.**

unrecorded liability or fund of Acutus, regardless of the purposes for which the liability or fund may have been intended, or any improper or inaccurate entry knowingly made on the books or records of Acutus.

INSIDER TRADING

Insider trading

While working at Acutus, you may learn material nonpublic information or “inside information” about the Company or other companies we do business with.

Inside information is information about a company not known to the public that a reasonable investor would consider important when deciding to buy or sell that company’s securities. We must not buy or sell stock or securities of Acutus or the stock or securities of any other company, when we are in possession of inside information. In addition, we should not disclose such information to anyone else, including friends and family members, in order to enable them to trade on the information. In such “tipping” situations, both the person who provides the inside information and the person who acts on it are considered to have violated the law. Such “insider trading” activities are prohibited by law and the Code, and all employees are required to comply with the Company’s Insider Trading Policy when engaging in transactions in Acutus’ securities.

Your Responsibilities...

- ✓ **Follow all trading window guidance.**
- ✓ **Never buy or sell Acutus’ stock during a blackout window.**
- ✓ **Never provide inside information to a third party, including family and friends.**

CONFLICTS OF INTEREST

It is the obligation of every employee, contractor, director and officer to ensure that he or she remains free of potential or present conflicts of interest in the performance of his or her responsibilities at Acutus. A conflict of interest may occur if your outside activities or personal interests influence (or could appear to influence) your ability to make objective decisions in the course of your responsibilities. A conflict of interest may also exist if the demands of any outside activities hinder or distract you from the performance of your responsibilities or cause you to use Acutus resources for purposes that are not business-related.

In dealing with current or potential customers, suppliers, contractors and competitors, each employee, contractor, director and officer must act in the best interests of Acutus to the exclusion of personal advantage.

- No Acutus employee, contractor, director or officer, or immediate family member of such person, may have a significant financial interest in, or obligation to, any outside enterprise which does, or seeks to do, business with Acutus or that is an actual or potential competitor of Acutus without prior approval of the Compliance Office, or in the case of executive officers or directors, prior approval of the Board of Directors or a committee thereof.
- No Acutus employee, contractor, director or officer may conduct a significant amount of business on Acutus' behalf with an outside enterprise which does or seeks to do business with Acutus if an immediate family member of such person is a director, officer or employee of such enterprise, without prior approval of the Compliance Office, or in the case of executive officers or directors, prior approval of the Board of Directors or a committee thereof.
- No Acutus employee, contractor, director or officer, or immediate family member of such person, may serve as a director or officer or in any other management or consulting capacity of any actual or potential competitor of Acutus.
- No Acutus employee, contractor, director or officer may use any company property or information or his or her position at Acutus for his or her personal gain.
- No Acutus employee, contractor, officer or director may engage in business activities that are directly competitive with those in which Acutus is engaged.
- No Acutus employee, contractor, officer or director may divert a business opportunity from Acutus for his or her own benefit.
- No Acutus employee, contractor, director or officer, or immediate family member of such person, may receive any loan or advance from Acutus, except in limited circumstances and subject to the approval of the Compliance Office.
- Each Acutus employee, contractor, officer and director must promptly and fully disclose in writing to the Compliance Office any situation that may involve a conflict of interest. Failure to disclose any actual or

Your Responsibilities...

- ✓ **Promptly report any financial, business or family relationship with a Acutus competitor, customer or supplier to your manager, the Compliance Office or the Compliance Hotline.**
- ✓ **Obtain prior approval from the Compliance Office before making a financial investment in any competitor, customer or supplier of Acutus.**
- ✓ **Obtain prior approval from the Compliance Office before accepting any consulting or other business relationship with a Acutus competitor, customer or supplier while still employed with Acutus.**

perceived conflict of interest is a violation of the Code. In addition, the Audit Committee will review and approve all related-party transactions.

Notwithstanding the foregoing, activities permitted under Section 2.13 of Acutus' Amended and Restated Investors' Rights Agreement, dated June 12, 2019 (the "**Rights Agreement**") by an Investor (as defined in the Rights Agreement) or its affiliates, shall not be a violation of this Code, and no waiver or notice shall be required under this Code for any such activity permitted under such section.

COMPANY ASSETS

Proper protection and use of Acutus' assets and assets entrusted to it by others, including proprietary information, is a fundamental responsibility of each employee. Employees must comply with security programs to safeguard such assets against unauthorized use or removal, as well as against loss by criminal act or breach of trust.

Proper Use of Acutus' Assets

The removal from Acutus' facilities of Acutus property is prohibited, unless authorized by Acutus. This applies to furnishings, equipment, and supplies, as well as property created or obtained by Acutus for its exclusive use – such as client lists, files, personnel information, reference materials and reports, computer software, data processing programs and databases. Employees may not remove originals or copies of these materials from Acutus premises or use them for purposes other than Acutus business without prior written authorization from the Compliance Office. Acutus' products and services are its property -- contributions made by any associate to their development and implementation remain Acutus' property even if the individual's employment or directorship terminates. Any suspected loss, misuse or theft should be reported to the Compliance Office.

Proprietary Information

Information, ideas and intellectual property rights are valuable assets of Acutus. Information obtained, developed, or produced by Acutus and its employees and information supplied by others for the benefit of Acutus are confidential. Information pertaining to Acutus' competitive position or business strategies, payment and reimbursement information is confidential. This information should not be shared with anyone outside of Acutus and should be shared only with employees who have a legitimate need to know such information in order to perform their job responsibilities and who have agreed to maintain the confidentiality of the information.

Confidential Information

Acutus provides its employees and contractors with confidential information relating to Acutus and its business with the understanding that such information is to be held in confidence and not communicated to anyone who is not authorized to see it, except as may be required by law. The types of information that each employee and contractor must safeguard include (but are not limited to) Acutus' plans and business strategy, unannounced products and/or contracts, sales data, significant projects, market research, clinical trial results, trade secrets, manufacturing techniques, customer, employee and supplier lists, sensitive financial information and any information about patients on whom our products have been used, whether in electronic or conventional format. These are costly, valuable resources developed for the exclusive benefit of Acutus. Acutus is often

Your Responsibilities...

- ✓ **Do not discuss or provide Acutus' confidential business information to anyone outside the Company without approval by the Compliance Office.**
- ✓ **Never remove Acutus property without prior approval from the Compliance Office.**
- ✓ **Guard access to employee and confidential business information.**
- ✓ **Only share information with fellow employees who have a legitimate need to know the information.**

contractually bound not to disclose the confidential and proprietary nature of a variety of companies and individuals, including inventors, vendors and potential vendors. No Acutus employee or contractor may disclose Acutus' confidential information to a third party without prior written approval from the Compliance Office. No Acutus employee or contractor may use Acutus' confidential information for his or her own personal benefit. In addition, Acutus employees who have signed non-disclosure agreements with their former employers are expected to fully and strictly adhere to the terms of those agreements.

Notwithstanding the foregoing, a member of Acutus' Board of Directors who is an affiliate of an entity that is, or is advised or managed by an investment advisor which is, registered with the SEC as a registered investment adviser under the U.S. Investment Advisers Act of 1940, as amended, may disclose information to such affiliate in the ordinary course of their employment with such affiliate, provided that such disclosure is subject to confidentiality obligations and policies or procedures designed to ensure compliance with federal securities laws and regulations prohibiting trading in the securities of a company on the basis of material, nonpublic information, and such affiliate is subject.

The obligation to protect Acutus' assets, proprietary and confidential information continues even after an employee or contractor leaves Acutus. All assets, proprietary or confidential information in the possession of an employee or contractor must be returned to Acutus upon the departure of an employee or contractor.

PATIENT PRIVACY

Acutus' business requires that we gather a great deal of personal information about individuals to whom we provide products and services. Therefore, we must carefully avoid any unwarranted invasion of our patients' privacy rights and any unauthorized disclosure of protected health information. Every Acutus employee and contractor must protect information concerning the treatment, payment, care and condition of all patients and may not disclose protected health information to any unauthorized person.

Employees and contractors must adhere to all Acutus policies and procedures regarding compliance with the Health Insurance Portability and Accountability Act of 1996 (HIPAA), as amended by the Health Information Technology for Clinical Health Act of 2009 (HITECH) and its implementing regulations, including the Privacy, Security, and Breach Notification Rules. The Privacy Rule protects the privacy of patient health information in any form. The Security Rule protects the privacy and security of patient health information stored electronically. The Breach Notification Rule contains requirements for how Acutus must notify individuals and government authorities in case of a breach of patient health information maintained by Acutus, its employees and contractors.

Employees and contractors must avoid patient care conversations and discussions in areas where the public may overhear them. Written and computerized medical patient information can never be removed from Acutus property or the customers' locations without prior approval from Acutus' Privacy Officer. Our responsibilities with respect to patient privacy and data security extend beyond the summary of responsibilities provided here. Complying with the summary provided in this Code is not a substitute for reading, understanding, and adhering to Acutus' HIPAA and HITECH policies and procedures in their entirety.

If you have questions or would like additional information about Acutus' Privacy Practices, you may contact Acutus' Privacy Officer.

Your Responsibilities...

- ✓ **Never remove patient information from Acutus facilities without prior approval from Acutus' Privacy Officer.**
- ✓ **Only use or disclose patient information as necessary to perform your job function.**
- ✓ **Never discuss a patient's condition in the presence of uninvolved third parties.**
- ✓ **Adhere in all respects to Acutus' HIPAA and HITECH policies and procedures.**

WORKPLACE CONDUCT

Acutus' goal is to offer high-quality products and services while providing a workplace that promotes respect, fairness, and open communications. The principles outlined below help create a workplace that encourages employees to optimize their contributions to Acutus' mission.

Equal Employment Opportunity

It is Acutus' policy to provide equal employment opportunity to all employees and job applicants. Acutus prohibits discrimination or harassment against any person on the basis of any criteria prohibited by law, including but not limited to race, color, sex, age, disability, religion, sexual orientation, ancestry, marital status, veteran status or national origin.

Harassment

Acutus is committed to providing a work environment that promotes respect and dignity for every employee. Harassment, in any form, will not be tolerated.

Alcohol and Substance Abuse

The possession, consumption, sale or purchase of alcohol, cannabis or illegal drugs on Acutus property is prohibited. Acutus also prohibits the use of alcohol or illegal drugs by employees either directly before or during the workday. The Legal Department may occasionally approve limited alcohol availability for specific Acutus functions.

Occupational Safety and Health

We are committed to providing a safe and healthy work environment for employees. All employees are expected to comply with the occupational safety & health laws applicable to their job, as well as the facility policies. Acutus' goal is to be "Accident Free."

Employee Confidentiality

Every employee has an obligation to respect and protect the confidentiality of records regarding the personal information of other employees. Information such as employees' names, addresses, salaries, benefits, performance evaluations, credit information, medical information and employment histories is considered confidential and must not be discussed with anyone without authorization, including any Acutus employees, except as required to perform one's job.

Violence Prevention

Acutus is committed to maintaining a safe and secure workplace free from violence for all employees and visitors. Acutus strictly prohibits any form of violence in the workplace including verbal or physical threats or intimidation.

Your Responsibilities...

- ✓ **Never treat another employee differently because of his or her race, color, age, sex, religion, sexual orientation, disability, ancestry, marital status veteran status or national origin.**
- ✓ **Never make any sexual advances toward another employee.**
- ✓ **Do not make or tolerate any comments or jokes of a sexual or discriminatory nature.**
- ✓ **Never drink alcohol before or during your working hours or have possession of or use cannabis or illegal drugs.**
- ✓ **Help to maintain a safe and healthy working environment.**

INTERACTIONS WITH HEALTHCARE PROVIDERS

When engaging Healthcare Providers (“HCPs”) to provide services for Acutus, we should make sure that we have a contract in place that accurately reflects the services to be provided and that all work is documented appropriately. We must never offer any payments or anything else of value to HCPs if it could constitute improper remuneration or a bribe.

We are committed to ethical and transparent interactions with the HCPs with whom we work, whether it be to support the effective use of our products and services and improve patient care, to develop innovative medical products or to support medical research and education. For example, HCP interactions could include any meetings, speaking events, symposia, product promotion, research, or educational events or consulting agreements. In all such interactions, we must be aware of and comply with all applicable laws and regulations that govern relationships with HCPs in the countries in which

we do business. We must not enter into business arrangements, offer or provide any improper inducement to an HCP in order to incentivize or reward the recommendation or use of our products or services.

Your Responsibilities...

- ✓ **Do not give any benefit to an individual or entity that purchases leases, recommends, uses, arranges for the purchase or lease, or prescribes Acutus’ products unless in compliance with Acutus’ Code on Interactions with Healthcare Providers or Acutus’ Sales and Marketing Code of Conduct and Ethics Policy. If you have any doubt, obtain approval from the Compliance Office in advance.**

Preventing bribery and corruption

We are committed to complying with all applicable anti-bribery and anti-corruption laws in our business dealings and have a zero-tolerance policy for acts of corruption or bribery. As such, we must not give, offer, solicit or receive any payments, services, entertainment or favors to obtain an improper business advantage. Anti-corruption laws are continually evolving and we must be careful to comply with local laws and regulations, Acutus’ Anti-Bribery and Anti-Corruption policy, as well as the spirit and intent of our Code when interacting with HCPs. We should pay particular attention and conduct reasonable and periodic due diligence to ensure that third-parties adhere to the standards in the Code and to the various anti-corruption and anti-bribery laws, rules and regulations in the countries in which we do business. Any suspicious activity in this regard should be raised to our Compliance Officer.

Gifts and Entertainment

Providing or paying for any entertainment or recreational events, activities, or items for HCPs is prohibited. Such activities or items include, for example, theater, sporting events, golf, skiing, hunting, sporting equipment, and leisure or vacation trips. Such entertainment or recreational events, activities or items should not be provided to any HCP, regardless of the value of such events, activities, or items and regardless of whether the applicable HCP is engaged as a speaker or consultant of Acutus or whether the entertainment or recreation is secondary to an educational purpose. While it can be common to exchange gifts and entertainment in many business situations, care should be taken to ensure that the receiving gifts or entertainment does not create a conflict of interest or otherwise violate the law, our policies or the spirit and intent of our Code. Any gifts or entertainment we receive should be unsolicited, modest in value, appropriate (“in good taste”), infrequent, customary for the business environment and otherwise permitted by Acutus policies.

EXTERNAL COMMUNICATIONS

Marketing and Advertising Activities

Our advertising should be truthful, fair, accurate, complete, and supportive of Acutus' mission. In conducting marketing and advertising activities, Acutus employees may offer factual information or documented evidence to the general public. Marketing and advertising should not distort the truth or make false claims intended to attack or disparage our competitors. Marketing materials and other communications may be regulated by the U.S. Food and Drug Administration as "labeling" or branding of regulated medical devices. All marketing and promotional materials will comply with regulations issued by the FDA and other applicable regulatory agencies and will only be generated and distributed by the Acutus Marketing department.

Social Media

Our active social media presence enhances our brand and strengthens our connections with the public and our stakeholders. Our designated social media representatives develop, manage and oversee Acutus' social media activity. This helps ensure that the information we provide is clear, consistent and accurate. When employees use social media, it is important to use it responsibly. We have a shared identity as Acutus employees, but we are also individuals with our own thoughts, opinions and interests. Outside of work we may post on social networks, blog and contribute to wikis. Even in these personal pursuits, social media involvement must be consistent with our obligations to Acutus, our fellow employees, customers, suppliers and other business partners. When engaging in the personal use of social media and discussing topics related to Acutus, we must be honest and disclose our identity, be clear that the views and opinions we post are our own, and never disclose confidential company information.

Public Statements

Since corporations are subject to increasing public scrutiny, it is important that any public statement that might be attributed to Acutus be carefully considered and that personal views be kept separate from Company views. Employees may not speak publicly for Acutus, unless specifically authorized by senior management or the Marketing Department. Employees may not associate Acutus, or imply a Company endorsement of, any personal political activity unless authorized to do so by senior management [or the Marketing Department] of Acutus. Employees may not use Company stationery or titles in communications involving non-Acutus business (*e.g.*, a personal letter to the editor).

Your Responsibilities...

- ✓ **Accurately reflect Acutus' capability and intent in all advertising and marketing materials and activities.**
- ✓ **Obtain approval from the Marketing Department before conducting a marketing or advertising activity that would have Compliance Program implications.**
- ✓ **Adhere to the terms and conditions of contracts with our customers and suppliers.**
- ✓ **Provide complete and accurate cost and pricing data as required for government reporting.**
- ✓ **Do not attempt to represent Acutus or otherwise reference the Acutus name when making any public statements, unless you receive prior approval from the Compliance Office or the Marketing Department.**

COMPETITION AND ANTITRUST

Acutus is committed to fully and fairly competing in the marketplace and complying with all antitrust laws.

We must not enter into agreements or business arrangements that are anti-competitive or unfairly restrict trade. Any agreement that restrains trade may be a violation of anti-competition laws in the countries in which we do business, regardless of who it involves. For these reasons, we should avoid inappropriately discussing sensitive, potentially anti-competitive topics with third-parties, including: prices or pricing, output capacities, sales, bids, profits or profit margins, costs or methods of distribution. We should also refrain from obtaining any information about competitors through improper or unethical means. Similarly, we should not accept, disclose or use competitive information if there is reason to believe it was disclosed to us in breach of an obligation of confidentiality (e.g., by an employee who previously worked for a competitor).

For example, antitrust laws prohibit agreements, or attempted agreements that relate to:

- setting prices or costs;
- dividing or sharing territories or customer lists; and
- refusing to deal with a third party.

Because even unwritten agreements can violate the antitrust laws, employees must take care not only to avoid entering into illegal agreements, but also to avoid sharing Acutus information with competitors.

Your Responsibilities...

- ✓ **Do not share information about Acutus' business or strategic plans with any competitors.**
- ✓ **Do not obtain information about a competitor's business directly from the competitor.**
- ✓ **Never agree with competitors (i) not to deal with an insurer, managed care company, employer, or other third party, or (ii) to deal with any of them only on certain terms.**
- ✓ **Do not discuss or agree with competitors on prices, discounts, salaries or costs.**

ENVIRONMENTAL PROTECTION

Acutus strives to maintain a clean and healthy environment, and to this end, we are committed to complying with all applicable federal, state and local environmental protection laws.

To protect the safety of our workforce, all Acutus personnel must safely manage hazardous materials and waste from the point of entry to the point of final disposal. All hazardous material and other waste products must be identified, handled, labeled and disposed of according to Acutus' Hazard Communication Program, or Safety and Hygiene Specific Program for Hazardous Material Handling, Transportation and Storage, as applicable.

Your Responsibilities...

- ✓ **Dispose of regulated medical waste or other waste according to policies and procedures.**
- ✓ **Report any spills, leaks or unsafe storage of hazardous materials or waste.**
- ✓ **Only authorized and trained personnel are approved to handle hazardous materials and are required to wear the proper protective equipment and clothing designed to safely handle materials.**
- ✓ **Report to management anyone else handling hazardous materials improperly.**

APPENDIX A - Reporting Procedure

Acutus strives to apply high ethical, moral and legal principles in every aspect of business conduct. The Company intends to comply with all applicable rules and regulations of federal, state and local governments and all appropriate private and public regulatory agencies.

Reporting Procedure

All employees, contractors, officers and directors are encouraged to report, either orally or in writing to their manager or alternate line of authority as hereinafter described, all evidence of activity by a Acutus department or personnel that may constitute an actual or suspected violation of the Code, Acutus policies and procedures, and laws or regulations.

Any Acutus employee, contractor, officer or director who in good faith reports such incidents as described above will be protected from retaliation, discharge, or other types of discrimination including, but not limited to, adverse effects on compensation or terms and conditions of employment that are directly related to the disclosure of such reports. In addition, no employee, contractor, officer or director may be adversely affected because the individual refused to carry out a directive which, in fact, constitutes corporate fraud or is an actual or suspected violation of the Code, Acutus policies and procedures, and laws or regulations.

Any employee, contractor, officer or director who wants to report evidence of alleged improper activity as described should contact his/her immediate supervisor, or the supervisor's manager. In instances where the employee, contractor, officer or director is not satisfied with the supervisor or manager's response, or is uncomfortable for any reason addressing such concerns to their supervisor or manager of such supervisor, the individual may also contact Acutus' Corporate Counsel, whose contact information is listed below. Any concerns about a violation of ethics, laws, rules, regulations or the Code by any executive officer or director should be reported promptly to the General Counsel, and the General Counsel shall notify the appropriate committee of the Board of Directors of any violation. Any such concerns involving the General Counsel should be reported to the Nominating and Corporate Governance Committee.

You are encouraged to provide as much specific information as possible including names, dates, places, and events that took place; the employee's perception of why the incident(s) may be a violation; and what action you recommend be taken. Anonymous written or telephonic communications will be accepted through Acutus' Confidential Compliance Reporting. Employees, contractors, officers and directors who choose to identify themselves will receive a reply to their report within 20 working days or as soon as practicable thereafter.

Non-Retaliation Policy

Retaliation against any person who voices a concern, files a complaint or participates in any subsequent related investigation is prohibited. It is unlawful to discharge, demote, suspend, threaten, harass or in any manner discriminate, in any term or condition of employment, against an employee who lawfully provides information or assists in a fraud-related investigation or proceeding involving the issues outlined above. Employees or agents of Acutus found to have engaged in retaliatory behavior will be subject to discipline up to and including termination.

Compliance Office Contact Information:

Address: Acutus Medical, Inc., Attn: Compliance, 2210 Faraday Ave, Suite 100, Carlsbad, CA 92008

Phone: 442-232-6080

Fax: 442-232-6081

Email: compliance@Acutus.com

Acutus Confidential Compliance Reporting

Phone (US): 844-977-0463

Website*: www.acutusmedical.ethicspoint.com

*For International reporting, you may use this option.

APPENDIX B - Reporting Violations to a Governmental Agency

You understand that you have the right to:

- Report possible violations of state or federal law or regulation that have occurred, are occurring, or are about to occur to any governmental agency or entity, or self-regulatory organization;
- Cooperate voluntarily with, or respond to any inquiry from, or provide testimony before any self-regulatory organization or any other federal, state or local regulatory or law enforcement authority;
- Make reports or disclosures to law enforcement or a regulatory authority without prior notice to, or authorization from, the Company; and
- Respond truthfully to a valid subpoena.

You have the right to not be retaliated against for reporting, either internally to the Company or to any governmental agency or entity or self-regulatory organization, information which you reasonably believe relates to a possible violation of law. It is a violation of federal law to retaliate against anyone who has reported such potential misconduct either internally or to any governmental agency or entity or self-regulatory organization. Retaliatory conduct includes discharge, demotion, suspension, threats, harassment, and any other manner of discrimination in the terms and conditions of employment because of any lawful act you may have performed. It is unlawful for the Company to retaliate against you for reporting possible misconduct either internally or to any governmental agency or entity or self-regulatory organization.

Notwithstanding anything contained in this Code or otherwise, you may disclose confidential Company information, including the existence and terms of any confidential agreements between yourself and the Company (including employment or severance agreements), to any governmental agency or entity or self-regulatory organization.

The Company cannot require you to withdraw reports or filings alleging possible violations of federal, state or local law or regulation, and the Company may not offer you any kind of inducement, including payment, to do so.

Your rights and remedies as a whistleblower protected under applicable whistleblower laws, including a monetary award, if any, may not be waived by any agreement, policy form, or condition of employment, including by a predispute arbitration agreement.

Even if you have participated in a possible violation of law, you may be eligible to participate in the confidentiality and retaliation protections afforded under applicable whistleblower laws, and you may also be eligible to receive an award under such laws.