



WHISTLE-BLOWER POLICY

AMENDED: JANUARY 20, 2025

1. Purpose

Mynd.ai, Inc. (collectively with its subsidiaries, and those affiliates directly and indirectly controlled by Mynd.ai globally, “**Mynd.ai**” or the “**Company**”) is committed to promoting high standards of ethical business conduct and compliance with applicable laws, rules and regulations. The Company has adopted this Whistle-Blower Policy (the “**Policy**”) to encourage and enable directors, officers, employees, contractors and others to raise good faith concerns about known or suspected improper activities within the Company.

This Policy provides a framework for reporting allegations, concerns, and/or complaints with protection from retaliation, including through the procedures established herein by the Audit Committee (the “**Audit Committee**”) of the Company’s Board of Directors.

2. Covered Violations, Questions, and Complaints

The procedures set forth in this Policy relate to allegations, concerns or complaints regarding:

- 2.1 any activities or transactions that appear to, or are suspected to, violate the Company’s Code of Business Conduct (the “**Code**”) and/or related policies or procedures;
- 2.2 potential or actual violations of securities laws or other laws, rules and regulations;
- 2.3 potential or actual financial fraud or questionable accounting, internal accounting controls, or auditing matters, including, without limitation:
 - 2.3.1 fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
 - 2.3.2 fraud or deliberate error in the recording and maintaining of financial records of the Company;
 - 2.3.3 deficiencies in or noncompliance with the Company’s internal accounting controls;
 - 2.3.4 misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the Company’s financial records, financial reports or audit reports; or
 - 2.3.5 deviation from the full and fair reporting of the Company’s financial condition;
- 2.4 retaliation or attempted retaliation against directors, officers, employees, contractors, or third parties who, in good faith, ask questions, raise concerns, participate in internal investigations, or make complaints regarding any of the foregoing items.

Any of the above concerns or complaints are considered a Report (“**Report**”) under this Policy.

3. Duty to Report

It is the responsibility of all directors, officers, employees, and temporary employees, self-employed workers, and independent contractors acting on behalf of the Company (“**Covered Persons**”) to make a Report regarding any known or suspected violation, and failure to make such a Report itself violates the Company’s Code. Violations of the Code may result in disciplinary action, up to and including termination. Covered Persons should not independently conduct their own investigation. Instead, they must report their concern or complaint in accordance with this Policy.

Anyone, including consultants, vendors, or customers, may also make good faith Reports in accordance with this Policy.

If you wish to make a Report confidentially, the Company will work to protect your confidentiality to the extent possible and in accordance with applicable law. You may make a Report anonymously if the laws of your country allow. If you choose to make a Report anonymously (if permitted by law in your country), please take steps to ensure that your anonymity is maintained. The General Counsel will coordinate a prompt investigation of your Report and is responsible for ensuring that any corrective action deemed necessary and appropriate is taken.

4. How to Report

- 4.1 You should share any concerns or complaints (Reports) regarding any potential violation with someone who can address the issue properly. In many cases, your manager will be in the best position to address an area of concern. However, if you are not comfortable speaking with your manager or you are not satisfied with your manager's response, you are encouraged to speak with any member of the Legal Department, any member of Human Resources, or any manager or supervisor of the Company.

Those to whom you share a Report are required to timely escalate the Report to the Company’s General Counsel, or to another member of the Company’s Legal Department. This includes allegations, concerns or complaints received from other third parties, such as consultants, customers, or vendors.

- 4.2 If you are not comfortable discussing a concern or complaint directly, you may use the Company’s third-party operated confidential reporting hotline by calling the applicable numbers found at <https://www.mynd.ai/whistle-blower/>. You may also submit your concern or complaint electronically by entering your concern or complaint in the electronic portal found at the same URL: <https://www.mynd.ai/whistle-blower/>.
- 4.3 You may also make a Report directly to the General Counsel by emailing legal@mynd.ai, or by written correspondence to the c/o of the General Counsel at Mynd.ai, Inc. 4550 North Point Parkway, Suite 370, Alpharetta, GA 30022. If you wish to report a matter directly to the Audit Committee, you may email EthicsAndComplianceHotline@mynd.ai. This email will go directly to the Audit Committee Chairperson. You may also submit your Report to the Audit committee by written correspondence to c/o the Audit Committee Chairperson of Mynd.ai at 4550 North Point Parkway, Suite 370, Alpharetta, GA 30022.

4.4 Nothing in this Policy is intended to prevent you from reporting information to a government agency or law enforcement.

What to Include in Reports

You are encouraged to provide as much detail as possible when you make your Report, since the ability to investigate or otherwise address the matter can depend on the quality and specificity of the information you provide. For example, if possible, please include:

- date, time and if relevant, location;
- names of person(s) involved, roles and their business group;
- your relationship with the person(s) involved;
- the general nature of your question or concern;
- how you became aware of the issue;
- possible witnesses; and
- other information that supports your Report.

5. Responsibilities with Respect to Reports

Except for Reports made directly to the Audit Committee, the General Counsel or his/her designees, will be responsible for reviewing, or overseeing the review of, any Report from any source made through internal channels. The General Counsel or his/her designees shall promptly communicate with the sender and acknowledge receipt of the Report.

The General Counsel shall promptly make the Report or a summary of the Report available to the Chair of the Audit Committee if it involves any potential financial violation or any other violation the General Counsel deems significant. In determining whether the Audit Committee or the General Counsel or his/her designees should be responsible for investigating any such Report or any Report made directly to the Audit Committee, the Audit Committee (acting through its Chair, where necessary) will consider all relevant facts and circumstances, including the identity of the person implicated by the Report, the gravity of the allegations and the likelihood of a material adverse effect on the Company's reputation or financial statements. The Audit Committee may also delegate the oversight and investigation of any Report to outside advisors.

The General Counsel or his/her designees shall be responsible for investigating all Reports not otherwise the responsibility of the Audit Committee.

The General Counsel shall include all Reports of which they are aware in quarterly reports to the Audit Committee, along with status updates where available. In all cases, prompt and appropriate corrective action must be taken by management with respect to substantiated Reports of violations. Corrective action implementation for substantiated financial violations will be overseen and, if appropriate, determined by the Audit Committee. Corrective action may also be taken as merited to address allegations that reveal areas for process or other improvements.

6. Follow-Up to Reports

The General Counsel, his/her designees, or the Audit Committee will update, to the extent appropriate and practicable, the person who files a Report to inform the reporter of the investigation outcome. However, if the person who files a Report does so anonymously, it will not be possible to update the person as to the investigation outcome.

7. Confidentiality

The Company will keep discussions and actions relating to a Report confidential to the greatest extent possible, consistent with the necessity to conduct a thorough investigation or provide disclosure in any judicial or other legal process, and in compliance with all applicable laws and regulations.

Nothing in this Policy in any way prohibits or is intended to restrict or impede employees from exercising protected rights under Section 7 of the National Labor Relations Act, or otherwise disclosing information as permitted or required by law.

8. Retaliation is Prohibited

Retaliation or attempted retaliation in any form is prohibited. Retaliation or attempted retaliation may include reprisals, threats, retribution, or other adverse actions, taken directly or indirectly against any employee, contractor or third party who has in good faith made a Report, facilitated the making of a Report, or otherwise raised concerns or complaints under this Policy, or against any employee, contractor, or third party who assists in any investigation or process with respect to such concerns or complaints. If you believe you are experiencing retaliation, or if you believe someone else is being retaliated against, you should promptly report such concerns under the procedures set forth in Section 4 above. If a Report of such retaliation is substantiated, appropriate disciplinary action will be taken, up to and including termination of employment or business relationship for those individuals that engaged in the retaliation, subject to applicable law.

9. Cooperation and False Reports

Any Covered Person or third party who knowingly and intentionally files a false Report, provides false or deliberatively misleading information in connection with investigation of a Report, or fails to cooperate in investigation of a Report, may face disciplinary action, up to and including termination of employment, termination of business relationship, or legal proceedings.

10. Retention of Complaints

The General Counsel will maintain a record of all Reports, tracking their receipt, investigation, and resolution in accordance with the applicable provisions of the Company's records retention policy and applicable law.

11. Policy Administration and Training

The Audit Committee is responsible for periodically reviewing this Policy and approving modifications thereto when it deems appropriate. The Audit Committee is also responsible for confirming that the procedures contained in this Policy are in place and that periodic training and notice of this Policy occurs. The Audit Committee may request reports from the General Counsel, the Chief Compliance Officer, or other members of management about the implementation of this Policy. The Audit Committee may also take any other steps in connection with implementation of this Policy as it deems necessary, at all times in accordance with applicable law.

Revision History

Version	Effective Date	Approved By	Notes (e.g., description of changes)
1.0	December 13, 2023	Mynd.ai Board of Directors	
2.0	March 19. 2024	General Counsel	Minor changes made to reporting (due to changes to 3 rd party Provider)
3.0 & 4.0	January 20, 2025 and January 22, 2026	General Counsel	Update address, update Section 6- follow up reports