

ENVOY MEDICAL, INC.

WHISTLEBLOWER POLICY

The purposes of this policy are to (i) address the reporting of potential misconduct at Envoy Medical, Inc. (the “**Company**”) through internally available Company resources and (ii) set forth the Company’s policy prohibiting retaliation against those reporting either internally through the available Company resources or externally to the Securities and Exchange Commission (the “**SEC**”) or other regulatory agencies.

The Company is committed to promoting compliance with the laws, rules, and regulations that govern its business operations and encouraging its employees and other persons to report unlawful conduct. Below are the procedures by which employees and other persons may report alleged misconduct to the Audit Committee of the Board of Directors (the “**Audit Committee**”). Also set forth below is the Company’s policy prohibiting retaliation or discrimination against individuals who submit such reports. Complaints and concerns may also be reported directly to the General Counsel who will report all matters, if applicable, directly to the Audit Committee.

I. PROCEDURE FOR SUBMITTING CONFIDENTIAL COMPLAINTS

The procedures set forth in this policy relate to complaints and concerns (“**Reports**”) of employees and other persons regarding:

- (i) questionable accounting, internal accounting controls, and auditing matters, or concerns about the accuracy of financial statements or auditing matters;
- (ii) corporate fraud;
- (iii) conduct that may result in a violation of applicable laws, rules or regulations by the Company, or in a substantial mismanagement of Company resources;
- (iv) unethical or illegal business conduct, or a violation of the Company's Code of Business Conduct and Ethics and other policies adopted by the Company from time to time; or
- (v) a violation of the rules or regulations of the principal market on which the Company’s securities are traded, if any.

All submissions by individuals regarding these matters may be made **on an anonymous basis**, although individuals are encouraged to provide their names to facilitate investigation and follow-up. Employees and other persons may make complaints indirectly to these parties through our Whistleblower Hotline:

By Phone: (844) 904-2328

When submitting a Report, individuals are asked to provide as much detailed information as possible. Providing detailed, rather than general, information will greatly assist in effectively investigating complaints or concerns. This is particularly important where a person submits a complaint or a concern on an anonymous basis, as the Audit Committee will be unable to contact the reporting individual with requests for additional information or clarification.

The Company is providing these anonymous reporting procedures so that individuals may disclose genuine complaints or concerns without feeling threatened. As detailed below, the Company prohibits retaliation or retribution against any individual who in good faith submits a Report under this policy. Individuals submitting a Report under this policy who choose to identify themselves when submitting a Report may be contacted by a representative of the Audit Committee in order to gain additional information. Subject to the requirements of applicable law, the Company and the Audit Committee will attempt to maintain confidentiality of anonymous whistleblower reports.

All conversations, calls and reports made under this policy in good faith will be taken seriously. However, individuals who file reports or provide evidence that they know to be false or without a reasonable belief in the truth and accuracy of such information will not be protected by this policy and may be subject to corrective action, up to and including immediate termination.

Nothing in this policy is intended to prevent any employee from reporting information to federal or state law enforcement agencies when an employee has a reasonable cause to believe that a violation of a federal or state statute has occurred. A report to law enforcement, regulatory or administrative agencies may be made instead of, or in addition to, a report directly to the Company through the Whistleblower Hotline.

II. POLICY PROHIBITING UNLAWFUL RETALIATION OR DISCRIMINATION

In accordance with applicable law, the Company will not discharge, demote, suspend, threaten or harass directly or indirectly, or in any other manner discriminate or take retaliatory action against, any individual based upon any lawful actions of such individual with respect to good faith submission of Reports internally through the available Company resources or externally to the SEC or other regulatory agencies regarding potential misconduct, including, but not limited to, (i) complaints or concerns regarding the Company's accounting practices, internal accounting controls, auditing matters or matters regarding violations of securities laws or other applicable laws and regulations, or otherwise as specified in Sections 806 or 1107 of the Sarbanes-Oxley Act of 2002, as amended, and Section 21F of the Securities Exchange Act of 1934, as amended (in each case, to the extent applicable to the Company), and (ii) complaints concerning the Company's Code of Business Conduct and Ethics.

III. TREATMENT OF REPORTS

The Audit Committee is responsible for overseeing the receipt, retention, and investigation of and response to all Reports. The General Counsel is responsible for administering these procedures on behalf of the Company. The General Counsel will promptly forward to the Audit Committee, in detail, any Report involving a Company senior officer or having a potential aggregate value exceeding \$100,000 and such other Reports as the General Counsel deems significant. In determining whether the Audit Committee or the General Counsel should be responsible for investigating such Report, the Audit Committee will consider all relevant facts and circumstances, including the identity of the alleged wrongdoer, the gravity of the alleged wrongdoing, and the likelihood of a material adverse effect on the Company's reputation or financial statements.

The General Counsel shall provide the Audit Committee with a quarterly report of all Reports received and an update of pending investigations. The Audit Committee may request special treatment for any Report and may assume the direction and oversight of an investigation of any such Report.

In connection with the investigation of a Report, the Audit Committee or the General Counsel, as applicable, may consult with, and obtain the assistance of, any member of the Company's management who is not the subject of the Report. In addition, the Audit Committee or the General Counsel may, in its or his or her sole discretion, engage outside counsel, forensic accountants, and other advisors to assist in the investigation of a report.

Upon completion of the investigation of a Report, the Audit Committee or the General Counsel, as the case may be, will take such prompt and appropriate corrective action, if any, as in its or his or her judgment is deemed warranted.