

DANIMER SCIENTIFIC, INC.

Complaint Procedures for Accounting and Auditing Matters

These procedures have been established by the Audit Committee (the “Committee”) of Danimer Scientific, Inc. (the “Company”) for (1) the receipt, retention and treatment of complaints regarding accounting, internal accounting controls, or auditing matters (which are collectively referred to in this policy as “Accounting Matters”); and (2) the confidential, anonymous submission by employees of concerns regarding questionable Accounting Matters. Furthermore, these procedures apply to all employees, officers, directors and independent contractors who provide services to the Company (all of whom will be referred to collectively as “employees” or “you” throughout this document).

The Company’s books, records, accounts, and financial statements must be maintained in appropriate detail, must accurately and properly reflect the true nature of the Company’s transactions, and must conform both to applicable law and to the Company’s system of internal controls and accounting requirements, and no one shall falsify, omit, alter, or conceal any facts in Company records. Further, the Company’s public reports, including its financial reports, must contain full, fair, accurate, timely, and understandable disclosure as required by law. Employees are expected to act and perform their duties ethically, honestly and with integrity, and the success of the Company depends on this. The Company’s financial, accounting, and legal groups are responsible for procedures designed to assure proper internal and disclosure controls, and all employees must cooperate with these procedures.

Employees are expected to submit good faith complaints and concerns regarding Accounting Matters, in the manner hereinafter described. The Company is committed to achieving compliance with all applicable laws and regulations, accounting standards, accounting controls and audit practices and will not retaliate in any manner against employees submitting good faith complaints regarding Accounting Matters.

As an employee, if you are aware of a potential violation of the policies herein contained and do not report it accordingly, 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 the Company.

Scope of Matters Covered by these Procedures

These procedures relate to concerns and complaints relating to accounting, internal accounting controls, or auditing matters, including, without limitation, the following:

- fraud or error in the preparation, evaluation, review or audit of any financial statement of the Company;
- fraud or error in the recording and maintaining of financial records of the Company;
- deficiencies in or noncompliance with the Company’s internal accounting controls;
- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company;

- violations of rules and regulations established by the Securities and Exchange Commission that are related to accounting, internal accounting controls and auditing matters;
- any deviation from full and fair reporting of the Company's financial condition and/or results of operations.

Submission of Employee Complaints

Employees with concerns regarding Accounting Matters may report their concerns to the Chair of the Committee at the following address:

Audit Committee Chair
 c/o Danimer Scientific, Inc.
 140 Industrial Boulevard
 Bainbridge, GA 39817
 (229) 243-7075

or to the Company's outside counsel at the following address:

Kane Kessler, P.C.
 600 Third Avenue, 35th Floor
 New York, NY 10016
 Attn: Robert L. Lawrence, Esq.
 (212) 519-5103

Employees are encouraged to ensure that the submission includes enough information and specificity to allow the Company to act on the reported concerns. If they so desire, employees may report such concerns anonymously.

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 Whistleblower Hotline at <https://ReportIt.Danimer.com> or by phone at (800) 461-9330, through which you may choose to identify yourself or remain anonymous. Concerns submitted through the Whistleblower Hotline will be reviewed by a member of the Committee and the Company's outside counsel, as appropriate.

No employee will be subject to liability or retaliation for disclosing a trade secret if it is done in compliance with 18 U.S.C. §1833 and is made either: (1) in confidence to a federal, state, or local government official or to an attorney solely for the purpose of making a report in compliance with this policy or participating in any investigation relating to an alleged violation of this policy; or (2) in a complaint or other document filed in a lawsuit or other proceeding under seal.

Treatment of Complaints or Concerns

Upon receipt of a complaint or concern, the Chair of the Committee or the Company's outside counsel, as appropriate, will (i) determine whether the complaint or concern actually pertains to Accounting Matters and (ii) when possible, acknowledge receipt of the complaint or concern to the sender.

Complaints and concerns relating to Accounting Matters will be reviewed by the Company's internal audit staff or such other persons as the Committee or the Chair of the Committee determines to be

appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.

Prompt corrective action will be taken as warranted in the judgment of the Committee.

The Company will not demote, discharge, harass, suspend, threaten or otherwise discriminate in any manner against any employee based upon any lawful actions of such employee with respect to good faith reporting of complaints or concerns regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

Consistent with our core value of growing our business in a way that makes us proud, the Company 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. We encourage you to first address your concerns by following the procedures outlined herein for reporting to or through the Company, so that we may conduct its own internal investigation and take corrective action as quickly as possible. Among other things, we may choose to self-report certain matters to government or other agencies. 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, any reporting method herein provided.

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, the Company will not tolerate any Retaliation against any individual who reports in good faith or participates in the investigation of any suspected violation in accordance with this policy.

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, please immediately report any alleged Retaliation to the Company’s outside legal counsel or the Company’s Chief Financial Officer. If, for any reason, you do not feel comfortable discussing the alleged Retaliation with these people, please report the alleged Retaliation through the Whistleblower Hotline. 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 the Company.

Retention of Complaints

The Company’s internal audit staff will maintain a log of all complaints, tracking their receipt, investigation and resolution and shall periodically submit a summary report thereof to the Committee. Copies of this log will be maintained in accordance with the Company’s document retention policy.

Amendments

We are committed to continuously reviewing and updating our policies, and therefore reserve the right to amend this policy at any time, for any reason, subject to applicable law.