



QUANTINUUM

CODE OF BUSINESS CONDUCT AND ETHICS POLICY

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INTRODUCTION:

Quantinum Inc. and its subsidiaries and controlled affiliates (collectively, the “Company”) is committed to conducting business in accordance with applicable laws, rules and regulations and the highest standards of integrity and business ethics. This Business Conduct & Ethics Policy (the “Policy” or “Code”) contains general guidelines for conducting the business of the Company. To the extent this Policy requires a higher standard than required by commercial practice or applicable laws, rules or regulations, we adhere to these higher standards.

PURPOSE:

This Policy is designed to provide guidance to promote:

- honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships;
- full, fair, accurate, timely, and understandable disclosure in reports and documents that the Company will file with, or submit to governmental authorities, and in other public communications made by the Company;
- compliance with applicable governmental laws, rules and regulations;
- prompt internal reporting of violations of this Policy;
- accountability for adherence to this Policy, including a fair process by which to determine violations; and
- protection for persons reporting questionable behavior.

APPLICABILITY:

LOCATION(S): ALL

BUSINESS UNIT(S): ALL

DISTINCTIONS: This Policy applies to all directors, officers, employees, contractors, consultants and advisors of the Company, whether they work for the Company on a full-time, part-time, consultative, or temporary basis (each an “Employee” and collectively, the “Employees”) and, where appropriate, business partners working on our Company’s behalf.

The Code sets out the policy and procedures in regard to the standards of integrity and business ethics that govern our professional business conduct. It is not intended to create contractual obligations. The Company reserves the right to modify, amend, or terminate this Code at any time, providing reasonable advance notice. This Code supersedes any prior policies of the Company and those of its predecessors, subsidiaries, and affiliates, whether written or oral, on the topics covered in this Code.

In the U.K., Japan, Germany and any other non-US jurisdiction, employment is governed by the employment contract between the Company and the Employee. If there is a conflict between this Policy and your Contract of Employment, then the terms of your employment prevail. In the U.S., employment with the Company is At-Will.

DEFINITIONS:

For purposes of this Policy, the following terms have the meanings set forth below:

“Accounting Complaints” means complaints about accounting, internal accounting controls, auditing matters or questionable financial practices, as further discussed in the Company’s Global Whistleblower and Complaint Policy.

“Board” means the Board of Directors of Quantinuum Inc.

“Company” means Quantinuum Inc. and its subsidiaries and controlled affiliates.

“Compliance Officer” means the Chief Legal Officer & Chief Compliance Officer of the Company or their designee.

“Confidential Information” means any non-public information concerning the Company’s business, including trade secrets, proprietary technology, manufacturing processes, business plans, financial information, customer information, supplier information, export-controlled information, distributor information, joint venture partners, material nonpublic information, forward-looking statements, financial results or prospects, new product or marketing plans, potential acquisitions, dispositions or investments, research and development ideas, and any other information that could be harmful to the Company or useful to competitors if disclosed.

“Conflict of Interest” means any situation in which an Employee’s private interest interferes, or appears to interfere, with the interests of the Company as a whole.

“Employee” means all directors, officers, employees, contractors, consultants, and advisors of the Company.

“Exchange Act” means the Securities Exchange Act of 1934, as amended.

“Immediate Family Member(s)” means an Employee’s child, stepchild, parent, stepparent, spouse, sibling, mother-in-law, father-in-law, son-in-law, daughter-in-law, brother-in-law or sister-in-law, or any person (other than a tenant or employee) sharing the Employee’s household.

“Interested Party” means any Immediate Family Member of an Employee or any entity in which an Employee or Immediate Family Member has a material financial interest. For purposes of this definition, a passive ownership interest of less than 1.0% in a publicly traded company does not constitute a material financial interest.

“Government Official” means any officer or employee of a government or public international organization, any person acting in an official capacity for such government or organization, any political party or party official, or any candidate for political office.

“Personal Data” means any information relating directly or indirectly to an identified or identifiable natural person, as defined in applicable data protection laws.

“SEC” means the U.S. Securities and Exchange Commission.

“Senior Financial Officers” means the Company’s Chief Executive Officer, Chief Financial Officer and Chief Accounting Officer or Controller (or persons performing similar functions).

POLICY

1. Integrity and Compliance Leadership

The board of directors of the Company (the **“Board”**) has the responsibility for appointing the Chief Legal Counsel and the Compliance Officer for the Company (the **“Compliance Officer”**) solely in respect of this Policy.

The Compliance Officer shall be responsible for effective implementation of integrity & compliance (**“I&C”**) responsibilities within the Company to identify, prevent and mitigate the Company’s legal and contractual risks as well as violations of the Policy.

The Compliance Officer shall:

- Ensure compliance with Company policies, laws, and regulations by overseeing the development of the Company’s I&C policies and procedures that integrate I&C into operations.
- Coordinate with Human Resources to track and review trends in data relating to the Company’s I&C investigations and taking steps to address those trends.
- Assist Human Resources with developing, delivering and tracking I&C training.
- Report annually to the Board on the goals and results of the Company’s I&C activities, violation of Company rules or standards of business conduct.
- Assure a healthy integrity environment, including maintaining a free and open atmosphere that facilitates the reporting of alleged violations without fear of retribution.
- Provide advice and guidance regarding the Policy and other ethical inquiries raised by Employees.
- Oversee investigations and review findings, except to the extent such investigation is overseen by the Board, or a committee of the Board.

2. Human Resources Leader

The Chief HR Officer will act as the focal point for I&C activities within the Company.

The Chief HR Officer shall ensure the HR function will:

- Process and report alleged violations of the Policy to the Compliance Officer.
- Respond to inquiries in relation to the Policy.
- Ensure Policy training is completed for respective locations and ensure related recordkeeping.
- Coordinate with the Compliance Officer on initiatives and audits.
- Coordinate and conduct investigations in a timely manner and maintain appropriate records and confidentiality.

3. Policy Training

All Employees are expected to participate in training regarding this Policy within 30 days of the start date of their employment or appointment. All Employees are required to acknowledge receipt and understanding of this Policy annually and to complete any required training.

If you have any questions regarding this Policy or would like to report any violation of this Policy, please email the Compliance Officer at compliance@quantinum.com or email HR at integrity@quantinum.com.

4. Recipients of Complaints

The recipient of a report from an Employee regarding a potential issue or any Accounting Complaints may promptly report such issue to the Compliance Officer at compliance@quantinum.com or as set forth below under “Reporting Channels.”

5. Conflicts of Interest

A conflict of interest occurs when an Employee’s private interest interferes, or appears to interfere, in any way with the interests of the Company as a whole. Employees should actively avoid any private interest that may influence their ability to act in the interests of the Company or that may make it difficult to perform their work objectively and effectively. A conflict of interest may also arise when an Immediate Family Member receives improper personal benefits as a result of the Employee’s position at the Company. Conflicts of interest can also occur indirectly. For example, a conflict of interest may arise when an Employee is also an “executive officer” (as used in the Code, as defined in Rule 3b-7 under the Exchange Act), a major shareholder or has a material interest in a company or organization doing business with the Company. Each Employee has an obligation to conduct the Company’s business in an honest and ethical manner, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships. In general, the following should be considered conflicts of interest:

5.1 Competing Business

No Employee may be concurrently employed by a business that competes with the Company or deprives it of any business, without the prior written consent of the Compliance Officer, or in the case of a Board Director or “executive officer” (as defined in Rule 3b-7 under the Exchange Act)(“Executive Officer”) of the Company, the Audit Committee of the Board.

5.2 Corporate Opportunity

Subject to the Company's amended and restated certificate of incorporation, no Employee should use corporate property, information or his or her position at the Company (i) to secure a business opportunity personally that would otherwise be available to the Company; (ii) for personal gain; or (iii) to compete with the Company for business opportunities. If you discover a business opportunity within the Company's line of business through the use of Company property, information or your position, you must first present the business opportunity to the Company. It is only if the Company declines such an opportunity in writing that an Employee may pursue it in an individual capacity. Board Directors should consult with the Compliance Officer and the Chair of the Audit Committee to determine an appropriate course of action if interested in pursuing an opportunity that they discovered through their position with the Company or use of Company property or information.

5.3 Financial Interests

Except with the approval of the Compliance Officer, or in the case of Board Directors or Executive Officers, the Audit Committee of the Board, or as otherwise permitted in writing by the Company:

- i. no employee may have any financial interest (ownership or otherwise), either directly or indirectly through a spouse or other Immediate Family Member, in any other business entity if such financial interest adversely affects the employee's performance of duties or responsibilities to the Company, or requires the employee to devote a certain amount of time to such other business during such employee's working hours at the Company;
- ii. no Employee may hold any ownership interest greater than 5% in a privately held company that is in competition with the Company, unless and to the extent otherwise agreed to in writing by the Company;
- iii. an Employee may hold up to but no more than 1.0% ownership interest in any publicly traded company that is in competition with the Company; and
- iv. Interested Party Transactions: No Employee may enter into any transaction on behalf of the Company with an Immediate Family Member or Interested Party without prior written approval from the Compliance Officer. All Interested Party transactions must be disclosed to the Compliance Officer and conducted via contractual terms that are no less favorable to the Company than would be obtained in a comparable transaction with an unrelated third party. Employees must disclose all Interested Party transactions using the Company's Conflicts of Interest Form prior to seeking Compliance Officer approval. Notwithstanding the foregoing, transactions involving the Company on the one hand and (i) Employees who are directors or executive officers of the Company, (ii) any person or entity who is the beneficial owner of more than 5% of any class of the Company's securities, or (iii) any Immediate Family Member of any of the foregoing persons are governed by the Company's Related Person Transaction Policy and Procedures.

If an Employee's ownership interest in a business entity described in clause (iii) above increases to more than 1.0%, the Employee must immediately report such ownership to the Compliance Officer.

5.4 **Loans or Other Financial Transactions**

No Employee may obtain loans or guarantees of personal obligations from, or enter into any other personal financial transaction with, any company that is a material customer, supplier or competitor of the Company. This Policy does not prohibit arms-length transactions with recognized banks or other financial institutions.

U.S. federal law prohibits the Company from making loans and guarantees of obligations to directors, executive officers, and their Immediate Family Members.

5.5 **Service on Boards and Committees**

No Employee should serve on a board of directors or trustees or on a committee of any entity (whether for profit or not-for-profit) whose interests reasonably could be expected to conflict with those of the Company. Employees must obtain prior approval from the Compliance Officer before accepting any such board or committee position. The Company may revisit its approval of any such position at any time to determine whether service in such a position is still appropriate.

Notwithstanding the foregoing, Directors and Executive Officers of the Company must also obtain prior approval from the Nominating and Governance Committee of the Board before accepting any directorship or board observer position with any for-profit entity, whether or not there is a potential conflict of interest.

It is difficult to list all ways in which a conflict of interest may arise, and only a few limited examples have been illustrated. If faced with a difficult business decision that is not addressed above, Employees should ask the following questions:

- Is it legal?
- Is it honest and fair?
- Is it in the best interests of the Company?

5.6 **Outside Employment**

Employees (other than Board Directors) must obtain written approval from their supervisor and the Compliance Officer before engaging in any outside employment, consulting arrangements, or business activities that:

- i. could interfere with the Employee's duties and responsibilities to the Company;
- ii. involve a competitor, customer, supplier, or other business partner of the Company;
- iii. require the use of Company time, resources, or confidential information; or
- iv. could otherwise create a conflict of interest or the appearance of a conflict.

Employees seeking approval under this Section must complete and submit the Company's Conflicts of Interest Form prior to commencing any outside employment, consulting arrangement, or directorship.

5.7 Disclosures of Conflicts of Interests

The Company requires that Employees fully disclose any situations that reasonably could be expected to give rise to a conflict of interest. If an Employee suspects a conflict of interest, or something that others could reasonably perceive as a conflict of interest, he or she must immediately report it to the Compliance Officer.

All disclosures under this Section must be submitted using the Company's Conflicts of Interest Form, available from the Legal Department.

6. Gifts and Entertainment

6.1 General

The giving and receiving of gifts are common business practices. Appropriate business gifts and entertainment are welcome courtesies, designed to build relationships and understanding among business partners. However, gifts and entertainment should never compromise, or appear to compromise, your ability to make objective and fair business decisions.

It is the responsibility of Employees to use good judgment in this area. As a general rule, Employees may give or receive gifts or entertainment to or from customers or suppliers only if the gift or entertainment could not be viewed as an inducement to any particular business decision. All gifts and entertainment expenses made on behalf of the Company must be properly accounted for in expense reports, and all gift and entertainment expenses exceeding USD\$150/GBP£120 or their equivalent in any currency made on behalf of the Company must be approved by the Legal Department using the Gifts & Entertainment Report Form.

Employees may only accept appropriate gifts. Gifts of cash or cash equivalents are not permitted. We encourage Employees to submit gifts received to the Company. While it is not mandatory to submit small gifts, gifts of over USD\$150/GBP£120 or its equivalent in any currency must be submitted immediately to the Risk & Compliance Department of the Company.

The Company's business conduct is founded on the principle of "fair transaction." Therefore, no Employee may give or receive kickbacks, bribe others, or secretly give or receive commissions or any other personal benefits.

6.2 The UK Bribery Act and the United States Foreign Corrupt Practices Act Compliance

Employees must comply with all applicable anti-corruption laws including but not limited to the UK Bribery Act, US Foreign Corrupt Practices Act, and other anti-corruption laws. No Employee shall give or authorize, directly or indirectly, any illegal payments to government officials of any country. All Employees must comply with the Company's Anticorruption and Antibribery Policy for detailed requirements.

6.3 Political Contributions

Employees may participate in the political process as individuals on their own time. However, Employees must make every effort to ensure that they do not create the impression that they speak or act on behalf of the Company with respect to political matters. Except as approved in advance and

in writing by the CEO or CFO of the Company, the Company prohibits political contributions (directly or through trade associations) by any Employee on behalf of the Company. Prohibited political contribution activities include:

- i. any contributions of Company funds or other assets for political purposes;
- ii. encouraging individual Employees to make any such contribution; and
- iii. reimbursing an Employee for any political contribution.

All Employees must comply with the Company's Political Law Compliance Policy.

7. Fair Dealing

The Company strives to compete and to succeed through superior performance and products and without the use of unethical or illegal practices. Accordingly, Employees should respect the rights of, and should deal fairly with, the Company's customers, suppliers, competitors, and Employees and should not take unfair advantage of anyone through manipulation, concealment, abuse of privileged information or any material misrepresentation. For example, an individual should not:

- i. give or receive kickbacks, bribe others, or secretly give or receive commissions or any other personal benefits; spread rumors about competitors, customers or suppliers that the individual knows to be false;
- ii. intentionally misrepresent the nature or quality of the Company's products; or
- iii. otherwise seek to advance the Company's interests by taking unfair advantage of anyone through unfair dealing practices, including indirectly through any third party.

8. Protection and Use of Company Property and Information

Employees should protect the Company's property and information and ensure their efficient use for legitimate business purposes only. Theft, carelessness, and waste have a direct impact on the Company's success. The use of physical and intellectual property, any confidential information (whether belonging to the Company, an Employee, contractor, vendor, or other third party), funds or other assets of the Company, whether for personal gain or not, or for any unlawful or improper purpose is strictly prohibited. To ensure the protection and proper use of the Company's assets, each Employee shall:

- i. exercise reasonable care to prevent theft, damage or misuse of Company property;
- ii. never knowingly infringe on the copyrights, trademarks, or patents of others;
- iii. never disclose or use confidential information of former employers;
- iv. promptly report the actual or suspected theft, damage or misuse of Company property;
- v. safeguard all proprietary information, including, but not limited to intellectual property such as trade secrets, patents, trademarks and copyrights, as well as

business, marketing and service plans, engineering and manufacturing ideas, designs, databases, records, salary information and any unpublished financial data and reports; and

- vi. use Company property only for legitimate business purposes.

Open-Source Software and Proprietary Code Management: All software developed by Quantinum constitutes proprietary intellectual property. Employees must obtain explicit written approval from the Open-Source License Board and the Legal Department before publishing any Quantinum software as open source or contributing proprietary code to external projects. Once a project has received initial approval for open-source publication, subsequent contributions to that project by authorized contributors do not require additional approval, provided such contributions remain within the scope of the original approval. When incorporating third-party open-source software into Quantinum projects, employees must:

- Review and comply with all applicable license terms and conditions
- Obtain approval through established Company procedures prior to use
- Ensure such use does not compromise Quantinum’s intellectual property rights or create conflicting license obligations

Employees involved in software development must comply with all applicable open-source software license terms and conditions. Use of open-source software must be reviewed and approved in accordance with Company procedures to ensure compliance with license obligations and to protect the Company’s intellectual property rights.

9. Protecting Personal Data

The Company is committed to promoting a work environment and operating our businesses in a manner that fosters confidence and trust. To accomplish this goal, we must properly manage the Personal Data provided to us by our colleagues, customers, suppliers, and others. “Personal Data” is any information relating directly or indirectly to an identified or identifiable natural person. Examples of Personal Data include name, home address, personal email address, phone number, geo-location data, log-in credentials, business contact details, online identifiers such as an IP address, HR records, and Employee identification number.

We should only collect, access, use, or disclose Personal Data for appropriate business purposes and follow applicable law and regulations. In addition, we should use the minimum amount of Personal Data needed to accomplish a task and avoid processing Personal Data if the objective of the processing can be achieved without processing Personal Data. We must not share Personal Data with anyone, either inside or outside our Company, who does not have a business need to know it. Further, we must delete Personal Data when it is no longer needed and in accordance with the applicable regulations, and we must take steps to properly secure Personal Data at all times. For detailed requirements on data subject rights, cross-border transfers, and breach notification, see the Company’s [Data Privacy Policy](#). Refer to the Quantinum policies on Personal Data for more information.

10. Intellectual Property and Confidentiality

All inventions, know-how, creative works, computer software, and technical or trade secrets developed by an Employee in the course of performing the Employee's duties or primarily through the use of the Company's materials and technical or other resources while working at the Company, shall be the property of the Company.

The Company maintains a strict confidentiality policy. During an Employee's term of employment, the Employee shall comply with any and all written or unwritten rules and policies concerning confidentiality and shall fulfil the Employee's duties and responsibilities concerning confidentiality applicable to the Employee.

In addition to fulfilling the responsibilities associated with his or her position in the Company, an Employee shall not, without first obtaining advance written approval from the Company, disclose, announce, or publish trade secrets or other confidential business information of the Company, nor shall an Employee use such confidential information outside the course of his or her duties to the Company.

Even outside the work environment, an Employee must maintain vigilance and refrain from disclosing important information regarding the Company, its business, customers, or Employees.

An Employee's duty of confidentiality with respect to the confidential information of the Company survives the termination of such Employee's employment with the Company for any reason until such time as the Company discloses such information publicly or the information otherwise lawfully becomes publicly available.

Upon termination of employment, or at such time as the Company requests, an Employee must return to the Company all of its property in his or her possession or under his or her control without exception, including all forms of medium containing confidential information, and may not retain duplicate materials.

Respecting Third Party Intellectual Property: Employees must respect the intellectual property rights of others, including patents, copyrights, trademarks, and trade secrets. Employees should:

- i. not use third-party intellectual property without proper authorization or license;
- ii. not bring confidential information from former employers to the Company or use such information in performing duties for the Company;
- iii. comply with all applicable software license agreements and terms of use; and
- iv. promptly report any claims or allegations of intellectual property infringement to the Legal department.

11. Accuracy of Financial Reports and Other Public Communications

It is the Company's policy to promptly disclose accurate and complete information regarding its business, financial condition, and results of operations. The information in the Company's public communications, including in all reports and documents filed with or submitted to the SEC, must be full, fair, accurate, timely and understandable. To ensure the Company meets this standard, all

Employees (to the extent they are involved in the Company's disclosure process) are required to maintain familiarity with the disclosure requirements, processes and procedures applicable to the Company commensurate with their duties. Employees are prohibited from knowingly misrepresenting, omitting or causing others to misrepresent or omit, material facts about the Company to others, including the Company's independent auditors, governmental regulators and self-regulatory organizations.

Employees must strictly comply with all applicable standards, laws, regulations, and policies for accounting and financial reporting of transactions, estimates and forecasts. Inaccurate, incomplete, or untimely reporting will not be tolerated and can severely damage the Company and result in legal liability.

Employees should be on guard for, and promptly report, any possibility of inaccurate or incomplete financial reporting. Particular attention should be paid to:

- i. financial results that seem inconsistent with the performance of the underlying business;
- ii. transactions that do not seem to have an obvious business purpose; and
- iii. requests to circumvent ordinary review and approval procedures.

The Company's Senior Financial Officers and other Employees working in the Finance and Accounting Department have a special responsibility to ensure that all the Company's financial disclosures are full, fair, accurate, timely and understandable. Any practice or situation that might undermine this objective should be reported to the Compliance Officer or as set forth in the Company's Global Whistleblower and Complaint Policy.

Employees are prohibited from directly or indirectly taking any action to coerce, manipulate, mislead, or fraudulently influence the Company's independent auditors for the purpose of rendering the financial statements of the Company materially misleading. Prohibited actions include but are not limited to those actions taken to coerce, manipulate, mislead, or fraudulently influence an auditor:

- i. to issue or reissue a report on the Company's financial statements that is not warranted in the circumstances (due to material violations of generally accepted auditing standards or other professional or regulatory standards);
- ii. not to perform audit, review or other procedures required by generally accepted auditing standards or other professional standards;
- iii. not to withdraw an issued report; or
- iv. not to communicate matters to the Company's Audit Committee of the Board.

For information on reporting Accounting Complaints, see the Company's Global Whistleblower and Complaint Policy.

12. Company Records

Accurate and reliable records are crucial to the Company's business and form the basis of its earnings releases, financial reports and other disclosures to the public. The Company's records are the source

of essential data that guides business decision-making and strategic planning. Company records include, but are not limited to, booking information, payroll, timecards, travel and expense reports, e-mails, accounting and financial data, measurement and performance records, electronic data files and all other records maintained in the ordinary course of our business.

All Company records must be complete, accurate and reliable in all material respects. There is never an acceptable reason to make false or misleading entries. Undisclosed or unrecorded funds, payments or receipts are strictly prohibited. The Employees are responsible for understanding and complying with the Company's record keeping policy. Contact the Compliance Officer if you have any questions regarding the record keeping policy.

13. Compliance with Laws and Regulations

Each Employee has an obligation to comply with the laws of the cities, provinces, regions and countries in which the Company operates. This includes, without limitation, laws covering commercial bribery and kickbacks, copyrights, trademarks and trade secrets, information privacy, insider trading, offering or receiving gratuities, employment harassment, environmental protection, occupational health and safety, false or misleading financial information, misuse of corporate assets or foreign currency exchange activities. Employees are expected to understand and comply with all laws, rules and regulations that apply to your position at the Company. The Senior Financial Officers are also required to promote compliance by all employees with the Code and to abide by Company standards, policies and procedures. If any doubt exists about whether a course of action is lawful, you should seek advice immediately from the Compliance Officer.

14. Insider Trading

Trading on inside information is a violation of federal securities law. Employees in possession of material non-public information about the Company or companies with whom we do business must abstain from trading or advising others to trade in the respective company's securities from the time that they obtain such inside information until adequate public disclosure of the information. Material information is information of such importance that it can be expected to affect the judgment of investors as to whether or not to buy, sell, or hold the securities in question. To use non-public information for personal financial benefit or to "tip" others, including family members, who might make an investment decision based on this information is not only unethical but also illegal. For more information, see the Company's [Insider Trading Compliance Policy](#).

15. Workplace Environment

15.1 Anti-Bullying and Harassment

The Company is committed to providing a work environment free from bullying, harassment, victimization, and discrimination, and to ensuring all Employees are treated, and treat others, with dignity and respect. This commitment applies to all Employees regardless of location and extends to all work-related settings, including Company premises, remote work environments, business travel, Company-sponsored events, and digital communications.

15.1.1 Prohibited Conduct

The Company prohibits:

- (a) **Harassment:** Unwelcome conduct based on race, ethnicity, color, religion, sex, gender, gender identity or expression, sexual orientation, national origin, age, disability, genetic information, marital status, veteran status, or any other characteristic protected by applicable law. Harassment includes conduct that creates an intimidating, hostile, or offensive work environment, or that unreasonably interferes with an individual's work performance. A single incident can amount to harassment.

- (b) **Sexual Harassment:** Unwelcome sexual advances, requests for sexual favors, and other verbal, non-verbal, or physical conduct of a sexual nature, including:
 - i. conduct that is made a condition of employment or advancement (quid pro quo harassment);
 - ii. conduct that unreasonably interferes with work performance or creates an intimidating, hostile, or offensive work environment; and
 - iii. unwelcome comments, jokes, or gestures of a sexual nature, display of sexually explicit materials, or inappropriate physical contact.

- (c) **Bullying:** Repeated, unreasonable behavior directed toward an Employee or group of Employees that creates a risk to health and safety, including but not limited to:
 - i. verbal abuse, insults, offensive language, or shouting;
 - ii. persistent criticism, humiliation, or belittling;
 - iii. spreading malicious rumors or gossip;
 - iv. exclusion, isolation, or deliberate marginalization from work activities;
 - v. intimidation, threats, or aggressive behavior;
 - vi. undermining work performance through sabotage, withholding information, or setting unreasonable deadlines; and
 - vii. excessive monitoring or micromanagement intended to demean rather than support performance.

- (d) **Cyberbullying and Digital Harassment:** Bullying or harassment conducted through electronic communications, including email, instant messaging, video conferencing, social media, or other digital platforms.

15.1.2 Third-Party Conduct

The Company will not tolerate harassment or bullying of Employees by third parties, including customers, vendors, contractors, or visitors. Employees who experience such conduct should report it immediately. The Company will take appropriate action, which may include terminating business relationships.

15.1.3 Bystander Responsibility

Employees who witness bullying or harassment are encouraged to intervene safely where possible and are expected to report such conduct. Failure to report known violations may itself constitute a breach of this Policy.

15.2 Health and Safety

The Company strives to provide Employees with a safe and healthy work environment. Each Employee has responsibility for maintaining a safe and healthy workplace for other Employees by following environmental, safety and health rules and practices and reporting accidents, injuries and unsafe equipment, practices, or conditions. Violence and threatening behavior are not permitted.

Each employee is expected to perform their duties in a safe manner, free of the influences of alcohol, illegal drugs, or the unlawful use of controlled substances. **The use, possession, or distribution of illegal drugs or the unlawful use of controlled substances in the workplace is prohibited.**

This policy does not prohibit the lawful use of prescription medications, including controlled substances, when taken as prescribed by a licensed healthcare provider. However, all employees remain responsible for performing their job duties safely and effectively. **Employees who have concerns about how their prescribed medication might affect their work performance or workplace safety should consult with HR to discuss potential accommodations or safety measures.**

Employees in safety-sensitive positions may be subject to additional requirements regarding disclosure of medications that could impair job performance.

16. International Trade Compliance: Sanctions, Export Controls, and Trade Laws

The Company is committed to complying with all applicable international trade laws and regulations, including sanctions, export controls, import regulations, and customs laws in all jurisdictions in which we operate.

16.1 Sanctions Compliance

The Company complies with economic sanctions programs administered by multiple jurisdictions, including:

- i. U.S. sanctions administered by the Office of Foreign Assets Control (OFAC);
- ii. EU sanctions administered by the European Union;
- iii. UK sanctions administered by the Office of Financial Sanctions Implementation (OFSI); and

- iv. UN sanctions and other applicable sanctions regimes.

Employees are prohibited from engaging in business transactions with sanctioned countries, entities, or individuals without prior written approval from the Compliance Officer. All transactions must be screened in accordance with Company procedures.

16.2 Export Controls

Given the national security implications of the Company's quantum computing technology, Employees must be particularly mindful of export control regulations, including:

- i. U.S. Export Administration Regulations (EAR) and International Traffic in Arms Regulations (ITAR);
- ii. EU Dual-Use Regulation;
- iii. UK Export Control Order; and
- iv. Wassenaar Arrangement and other multilateral export control regimes.

Employees must not export, re-export, or transfer controlled technology, software, or technical data without proper authorization. This includes "deemed exports" involving the sharing of controlled technology with foreign nationals, even within the Company's own facilities.

16.3 Additional Information

Employees should refer to the Company's Statement of Policies with Respect to Trade Compliance and Sanctions Policy and the Company's Export Control Manual for detailed guidance. Questions regarding international trade compliance should be directed to the Compliance Officer.

17. Violations of the Policy; Protection Against Retaliation

All Employees have a duty to report any known or suspected violation of this Policy, including any violation of laws, rules, regulations or policies that apply to the Company. Reporting a known or suspected violation of this Policy by others will not be considered an act of disloyalty, but an action to safeguard the reputation and integrity of the Company and its Employees.

If you know of or suspect a violation of this Policy, it is your responsibility to immediately report the violation. All questions and reports of known or suspected violations of this Policy will be treated with sensitivity and discretion. The Compliance Officer, the Board or the appropriate committee of the Board and the Company will protect your confidentiality to the extent possible, consistent with the law and the Company's need to investigate your concern.

Any Employee who violates this Policy will be subject to appropriate discipline, including termination of employment, based upon the facts and circumstances of each particular situation. Your conduct as an Employee of the Company, if it does not comply with the law or with this Policy, can result in serious consequences for both you and the Company.

Any questions or violations of the Policy involving a Senior Financial Officer or any Executive Officer of the Company, shall be directed or reported to any of our independent directors on the Board or the Chair of the Audit Committee of the Board, and any such questions or violations will be reviewed

directly by the Board or the Chair of the Audit Committee. Any questions or violations of this Policy involving any other individuals shall be directed or reported to the Compliance Officer or Chief Financial Officer.

17.1 No Retaliation or Victimization

The Company strictly prohibits retaliation or victimization against any Employee who in good faith:

- i. seeks help or reports known or suspected violations of this Policy;
- ii. participates in an investigation;
- iii. opposes conduct they reasonably believe violates this Policy; or
- iv. refuses to submit to bullying or harassment.

Retaliation and victimization include any adverse action—such as termination, demotion, reduced responsibilities, negative performance reviews, or exclusion from opportunities— taken because of any of the above. An Employee inflicting reprisal, retaliation, or victimization against another Employee will be subject to disciplinary action up to and including termination of employment.

17.2 Reporting Channels

Employees may report concerns through multiple channels, including:

- i. directly to the Compliance Officer or Director of Risk & Compliance at compliance@quantinum.com;
- ii. to HR at integrity@quantinum.com;
- iii. to their supervisor; or
- iv. through the Company's anonymous reporting tool, [Speakfully](#).

For detailed reporting procedures, anonymous reporting options, and whistleblower protections (including EU Whistleblowing Directive compliance), see the Company's [Global Whistleblower and Complaint Policy](#).

17.3 Cooperation with Internal Investigations

All Employees are required to cooperate fully with any internal investigation conducted by the Company. Cooperation includes, but is not limited to:

- (a) Participating in investigative interviews when requested;
- (b) Answering all questions truthfully and completely;
- (c) Not withholding any information that is pertinent to or useful for the investigation;
- (d) Providing access to relevant documents, records, and communications as requested; and

- (e) Maintaining confidentiality regarding the investigation and not discussing the matter with anyone other than those conducting the investigation, unless otherwise advised by a member of the Law Department.

Failure to cooperate with an internal investigation, including providing false or misleading information or withholding pertinent information, may result in disciplinary action up to and including termination of employment, subject to compliance with applicable local laws and internal regulations.

17.3.1 Right to Accompaniment

Employees may be accompanied during investigative interviews and disciplinary proceedings as follows, subject to applicable local law:

- (a) **United Kingdom:** Employees have the right to be accompanied by a work colleague or trade union representative during investigative interviews and formal disciplinary or grievance hearings. The companion may present the Employee's case, sum up points, and confer with the Employee during the meeting, but may not answer questions on the Employee's behalf.
- (b) **Germany:** Employees may be accompanied by a works council member or legal counsel during investigative interviews and formal disciplinary proceedings.
- (c) **Other Locations:** In all other locations, including Japan and Singapore, Employees may request to be accompanied by a work colleague during investigative interviews and disciplinary proceedings. The Company will consider such requests on a case-by-case basis, taking into account the nature of the investigation and local practices.

The presence of a companion does not relieve the Employee of the obligation to answer questions truthfully and completely. Companions may not disrupt the interview or prevent the Company from conducting a thorough investigation.

17.3.2 Recording of Interviews

Investigative interviews and disciplinary proceedings are not recorded by the Company. Subject to applicable local law, the Company does not consent to recording by Employees or their companions. Employees and companions may take written notes during interviews.

17.3.3 Preservation of Whistleblower Rights

Nothing in this Section shall be construed to prohibit any Employee from reporting possible violations of law or regulation to any governmental agency or entity, including the SEC, or making other disclosures that are protected under the whistleblower provisions of federal law or regulation. The confidentiality requirements set forth above do not apply to communications with governmental agencies or regulatory authorities regarding potential legal violations. Employees and third parties are not required to obtain a release from the Company to make such a report or disclosure, nor are they required to notify the Company of any such report or disclosure. For detailed whistleblower protections and procedures, see the Company's [Global Whistleblower and Complaint Policy](#).

18. Competition and Antitrust Law

18.1 General Principles

The Company is committed to competing fairly and vigorously in the marketplace while complying with all applicable competition and antitrust laws, including the U.S. Sherman Act, EU competition law, UK Competition Act, and similar laws in all jurisdictions in which we operate. These laws are designed to promote fair competition and prohibit agreements or conduct that unreasonably restrain trade.

18.2 Prohibited Conduct

Employees must not engage in any of the following activities with competitors:

- i. agreements or discussions regarding prices, pricing strategies, discounts, or terms of sale;
- ii. agreements to allocate markets, customers, or territories;
- iii. agreements to boycott particular customers or suppliers;
- iv. bid-rigging or coordinating bids with competitors; or
- v. exchanging competitively sensitive information, including pricing, costs, margins, capacity, strategic plans, or customer information.

18.3 Information Exchange

Employees should exercise caution when interacting with competitors at trade associations, conferences, or other industry events. Discussions should be limited to appropriate topics and should not involve competitively sensitive information. If a competitor attempts to discuss inappropriate topics, Employees must immediately terminate the conversation and report the incident to the Compliance Officer.

18.4 Market Position

Given the Company's position in the quantum computing industry, Employees must be particularly mindful of conduct that could be viewed as abuse of dominance or monopolization, including exclusive dealing arrangements, predatory pricing, or tying arrangements that may foreclose competition.

18.5 Merger and Acquisition Notifications

Certain transactions may require pre-merger notification to competition authorities. Employees involved in merger, acquisition, or joint venture discussions must consult with the Legal Department to ensure compliance with all applicable merger control laws.

19. Modern Slavery and Supply Chain Responsibility

19.1 Prohibition on Forced Labor and Human Trafficking

The Company has zero tolerance for modern slavery, forced labor, human trafficking, and child labor in our operations and supply chain. This commitment applies globally and extends to all suppliers, contractors, and business partners.

19.2 Supply Chain Due Diligence

The Company is committed to conducting appropriate due diligence related to our supply chain to identify and mitigate risks of human rights violations, including those required under the UK Modern Slavery Act and Germany's Supply Chain Due Diligence Act (LkSG). Employees involved in procurement and supplier management must:

- i. conduct risk assessments of suppliers based on geography, industry, and other risk factors;
- ii. include appropriate contractual provisions requiring suppliers to comply with applicable labor and human rights laws;
- iii. monitor supplier compliance through audits and assessments where appropriate; and
- iv. report any suspected violations to the Compliance Officer immediately.

20. Social Media and External Communications

20.1 Personal Social Media Use

Employees are free to use social media in their personal capacity but must be mindful that their online presence may reflect on the Company. When using social media, Employees should:

- i. not represent themselves as speaking on behalf of the Company unless authorized to do so by the Marketing Department or the Chief Executive Officer;
- ii. not disclose confidential or proprietary information about the Company, its customers, suppliers, or business partners;
- iii. maintain professional standards and avoid content that could damage the Company's reputation;
- iv. respect intellectual property rights and not use Company logos, trademarks, or copyrighted materials without authorization from the Marketing Department;
- v. be mindful of export control restrictions applicable to the Company's technology when making any external communication, including on social media. See the Trade Compliance section of this Policy for additional requirements; and
- vi. comply with all applicable laws and this Policy.

For detailed requirements regarding social media use, including business use, prohibited conduct, and content standards, Employees must comply with the Company's Social Media Policy. For requirements regarding media relations, speaking engagements, press releases, and external-facing content, Employees must comply with the Company's External Communications Policy.

20.2 Media Inquiries

All media inquiries should be directed to the Company's Marketing Department at communications@quantinum.com. Employees should not respond to media inquiries or speak on behalf of the Company without prior authorization.

20.3 Public Speaking and Publications

Employees who wish to speak publicly about topics related to the Company's business, quantum computing technology, or industry matters must obtain prior approval in accordance with the Company's External Communications Policy. Any public claim regarding the Company's quantum computing technology, products, services, capabilities, or performance must be approved in writing by the Editorial Review Board prior to disclosure, in accordance with the External Communications Policy.

21. Workplace Protections and Employee Rights

21.1 Works Councils and Employee Representation

The Company respects the rights of Employees to employee representation and collective consultation as required by local law. In Germany and other jurisdictions with works council or similar requirements, the Company will engage in good faith consultation and co-determination as required by applicable law.

21.2 Right to Disconnect

The Company recognizes that Employees have the right to disconnect from work-related communications outside of normal working hours, subject to applicable local laws and business needs. Employees are not expected to respond to non-urgent communications outside of their normal working hours unless specifically required by their role or in emergency situations.

21.3 Whistleblower Protections

The Company provides comprehensive whistleblower protections as required by applicable law. See the Company's [Global Whistleblower and Complaint Policy](#) for detailed protections and procedures.

22. Waivers of the Policy

Waivers of this Policy will be granted on a case-by-case basis and only in extraordinary circumstances. Before a Board Director or Executive Officer, or an Immediate Family Member of a Board Director or Executive Officer, engages in any activity that would be otherwise prohibited by the Code, he or she must obtain a written waiver from the Audit Committee of the Board. Such waiver will be disclosed to the Company's shareholders, if required, along with the reasons for granting the waiver. Before other employees, or an Immediate Family Member of any such other employee, engages in any activity that would be otherwise prohibited by the Code, he or she is strongly encouraged to obtain a written waiver from the Compliance Officer.

23. Conclusion

This Policy contains general guidelines for conducting the business of the Company consistent with the highest standards of business ethics. If you have any questions about these guidelines, please contact the Compliance Officer. We expect all Employees to adhere to these standards. Each Employee is separately responsible for his or her actions. Breaches of this Policy may result in disciplinary action.

Annual Acknowledgment

All Employees are required to acknowledge receipt and understanding of this Policy annually and to complete any required training.

Policy Review

This Policy will be reviewed and updated periodically to reflect changes in applicable laws, regulations, and business practices.

Jurisdiction-Specific Requirements

Employees must comply with all applicable local laws and regulations in their jurisdiction of employment. Country-specific guidance and supplemental policies are available from the Legal department or Compliance Officer.

RESPONSIBILITY FOR THE POLICY:

OWNERSHIP: The Quantinum Chief Legal Officer & Chief Compliance Officer shall serve as the policy “owner” on behalf of the Chief Executive Officer and be responsible for future revision cycles.

POLICY CONTACT: Quantinum Chief Legal Officer & Chief Compliance Officer

RELATED INFORMATION AND RESOURCES

- [Anticorruption and Antibribery Policy](#)
- [Integrity and Compliance Policy](#)
- [External Communications Policy](#)
- [Social Media Policy](#)
- [Data Privacy Policy and Website Privacy Statement](#)
- [Gifts and Entertainment Report Form](#)
- [Regulation Fair Disclosure Policy](#)
- [Global Whistleblower and Complaint Policy](#)
- [Insider Trading Compliance Policy](#)
- [Political Law Compliance Policy](#)

- Conflicts of Interest Form