



QUANTINUUM

GLOBAL WHISTLEBLOWER, COMPLIANT, AND ACCOUNTING CONCERNS POLICY

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INTRODUCTION:

Quantinum Inc. and its subsidiaries and controlled affiliates, collectively, the “Company” or “Quantinum,” are committed to conducting business with honesty, integrity, and accountability. The Company expects all staff to maintain high standards and encourages the prompt reporting of known or suspected misconduct, legal or regulatory violations, financial reporting concerns, or other improper activity.

The Company recognizes that incidents of workplace malpractice or improper conduct are possible in any business. Employees, contingent workers, contractors, consultants, vendors, customers, business partners, investors, and other third parties may be the first to identify that something is wrong, but may feel unable to raise concerns because of loyalty, fear of retaliation, confidentiality concerns, or uncertainty about the proper reporting channel.

This Policy sets out the Company’s global framework for reporting, reviewing, investigating, escalating, and retaining concerns and complaints. It also includes special procedures adopted by the Audit Committee of the Board of Directors for complaints about accounting, internal accounting controls, fraud, financial reporting, questionable financial practices, or auditing matters.

This Global Whistleblower, Complaint, and Accounting Concerns Policy, the “Policy,” is not intended to create contractual obligations. Employment with the Company is at will in the United States and where otherwise permitted by law, which means that either the Company or the employee may terminate the employment relationship at any time and for any reason, without notice. The Company reserves the right to modify, amend, or terminate this Policy at any time, subject to required approvals. This Policy supersedes any prior policies of the Company or its predecessors, subsidiaries, and affiliates, whether written or oral, on the topics covered in this Policy.

PURPOSE:

This Policy encourages and enables Quantinum employees, contingent workers, contractors, consultants, and third parties to raise serious concerns about known or suspected improper activities involving the Company and provides a framework for reporting those concerns free of harassment, discrimination, retaliation, or other detrimental treatment.

This Policy is also intended to support compliance with applicable whistleblower, anti-retaliation, securities, employment, privacy, and corporate governance requirements, including Rule 10A-3(b)(3) under the Securities Exchange Act of 1934, as amended.

APPLICABILITY:

LOCATION(S): ALL

BUSINESS UNIT(S): ALL

DISTINCTIONS: This Policy applies to the Company, its operating units, direct and indirect subsidiaries, and joint ventures where the Company has a controlling interest. This includes all employees, officers, directors, contingent workers, interns, contractors, consultants, and other workers of the Company.

This Policy also permits third parties, including vendors, customers, business partners, investors, and other persons, to report concerns or complaints involving the Company where applicable.

DEFINITIONS

For purposes of this Policy:

Accounting Complaint means any Report relating to accounting, internal accounting controls, fraud involving financial reporting, questionable financial practices, or auditing matters. Accounting Complaints include concerns about:

- Fraud against investors, securities fraud, mail or wire fraud, bank fraud, or fraudulent statements to the U.S. Securities and Exchange Commission, the “SEC,” or the investing public;
- Violations of SEC rules or regulations or any other laws applicable to the Company’s financial accounting, books and records, internal accounting controls, financial statement reviews, or audits;
- Fraud or deliberate error in the preparation, evaluation, review, or audit of any financial statement of the Company;
- Significant deficiencies in, or intentional noncompliance with, the Company’s internal accounting controls;
- Misrepresentations or false statements in the Company’s financial records, financial reports, or audit reports; or
- Deviation from the full and fair reporting of the Company’s financial condition.

Audit Committee means the Audit Committee of the Company’s Board of Directors.

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

Covered Person means any person who reports a concern or complaint under this Policy or who assists with or participates in a review or investigation under this Policy.

Report means any good-faith concern or complaint about known or suspected misconduct, improper activity, or potential violation of law, regulation, policy, or ethical standard involving the Company.

Whistleblower means any person who raises a Report under this Policy.

POLICY:

1.0 Covered Concerns or Complaints

The procedures set forth in this Policy relate to Reports about known or suspected misconduct, improper activity, or potential violations of law, regulation, policy, or ethical standards involving the Company, including:

- The commission of a criminal offense;
- The failure to comply with a legal or regulatory obligation;
- Bribery, corruption, fraud, money laundering, sanctions violations, or improper payments;
- Export control, import control, trade compliance, classified information, controlled technology, or national-security-related issues;
- Data protection, privacy, cybersecurity, confidential information, or information security concerns;
- The endangerment of an individual's health and safety;
- Sexual harassment, harassment, discrimination, retaliation, or other workplace misconduct;
- Accounting Complaints;
- Any activities or transactions that appear to violate the Company's Code of Business Conduct and Ethics, the "Code," or related policies of the Company;
- Concealment of any of the above; or
- Retaliation against any person who, in good faith, reports or assists with any concern or complaint described in this Policy.

2.0 Procedures for Making Reports

It is the responsibility of all Company personnel to comply with the Code and to report concerns or complaints within the scope of this Policy. Third parties, including consultants, vendors, customers, business partners, investors, and other persons, may also report good-faith concerns or complaints involving the Company.

Whistleblowers should share any questions, concerns, suggestions, or complaints with someone who can address them properly. In many cases, a manager may be in the best position to address an area of concern. However, if a Whistleblower is not comfortable speaking with a manager, is not satisfied with a manager's response, or believes the matter should be reported through another channel, the Whistleblower may use any of the reporting channels listed below.

2.1 Legal Department and Risk & Compliance Department

Reports may be submitted to the Legal Department or Risk & Compliance Department by email at: compliance@quantinuum.com

2.2 Management

Employees and workers may report concerns to their manager or another appropriate manager. Managers who receive a Report must promptly escalate the matter to the Legal Department or Risk & Compliance Department and must not attempt to suppress, ignore, or independently resolve serious allegations without appropriate guidance.

2.3 Speakfully

If a Whistleblower is not comfortable discussing a concern or complaint directly, the Whistleblower may remain anonymous in Reports made through the Company's anonymous reporting tool, [Speakfully](#). Speakfully is available 24 hours a day, 7 days a week.

The Speakfully link, QR Code, and international toll-free telephone numbers are listed below and may also be made available on Company intranet pages, Company internet pages ([Integrity & Compliance](#)); and other approved Company resources:

Speakfully Web Reporting Link: <https://quantinuum.speakfullynow.com>

Speakfully QR Code:



International Toll-Free Telephone Numbers:

- United Kingdom: **0808-134-9521**
- United States: **1-888-829-8316**
- Japan: **0120 –679-161**
- Germany: **0-800-181-3682**
- Singapore: **800-321-1712**

Speakfully will acknowledge receipt of the Report through the reporting platform where functionality and applicable law permit.

2.4 Audit Committee

Accounting Complaints may be reported directly to the Audit Committee, openly, confidentially, or anonymously.

Audit Committee Contact: Reports to the Audit Committee may be submitted through Speakfully or by mail to the Audit Committee Chair at the address below.

Quantinum Inc.
303 S Technology Court
Broomfield, CO 80021
Attention: Audit Committee Chair

If a Report concerns the Chief Legal Officer, Legal Department, Finance leadership, executive management, or any person who would ordinarily receive or investigate the Report, the Report should be submitted through Speakfully or directly to the Audit Committee contact listed above.

Whistleblowers are encouraged to provide as much detail as possible about the subject matter of the Report, since the Company's ability to investigate or otherwise address the matter will depend in part on the quality and specificity of the information provided. Useful details may include:

- Date, time and, if relevant, location;
- Names of person(s) involved, roles, and business group;
- The Whistleblower's relationship with the person(s) involved;
- The general nature of the concern;
- How the Whistleblower became aware of the issue;
- Possible witnesses;
- Documents or other information supporting the Report; and
- Whether the concern presents an urgent risk to people, assets, financial reporting, customers, controlled technology, or legal/regulatory compliance.

A Whistleblower submitting an Accounting Complaint need not provide their name or other personal information and reasonable efforts will be used to conduct the investigation that follows from any Whistleblower who reports an Accounting Complaint in accordance with the procedures set forth herein in a manner that protects the confidentiality and anonymity of the Whistleblower submitting the Accounting Complaint. A Whistleblower is not expected to prove misconduct before making a Report. Reports should be made in good faith and based on reasonable belief.

3.0 Special Procedures for Accounting, Internal Accounting Controls, Fraud, and Auditing Matters

Accounting Complaints will be reviewed under the direction and oversight of the Audit Committee of the Board of Directors. The Chief Legal Officer, acting as Compliance Officer for purposes of this Policy, may review, investigate, or assign Accounting Complaints unless the Audit Committee determines otherwise or a conflict exists.

Notwithstanding the above, if an Accounting Complaint concerns the Chief Legal Officer, Legal Department, Finance leadership, executive management, the external auditor relationship, any member of the investigation team, or any person who would ordinarily receive, review, or investigate the matter, the Accounting Complaint will be referred directly to the Chair of the Audit Committee or another independent person designated by the Audit Committee.

Any implicated person will be excluded from the intake, investigation, reporting, and remediation process except as necessary to conduct a fair investigation.

The Chief Legal Officer or the Audit Committee, as applicable, may investigate an Accounting Complaint directly or assign another employee, outside counsel, advisor, expert, forensic accountant, or third-party service provider to investigate or assist. Any person assigned to investigate may be directed to work at the direction of, or in coordination with, the Legal Department, outside counsel, or the Audit Committee.

The Company will provide appropriate funding, as determined by the Audit Committee or the Chief Legal Officer acting under Audit Committee oversight, for resources necessary to investigate and address Accounting Complaints, including outside counsel, advisors, experts, forensic accountants, and other service providers.

At least once each calendar quarter, and more frequently as needed, the Chief Legal Officer will provide the Audit Committee with a report summarizing Accounting Complaints made within the prior 12 months, including:

- The complainant, unless anonymous;
- The substance of the Accounting Complaint;
- The status of the investigation;
- Any conclusions reached;
- Findings and recommendations; and
- Corrective or disciplinary actions taken or proposed, where appropriate.

The Chief Legal Officer must promptly escalate to the Chair of the Audit Committee any Accounting Complaint that involves:

- Credible allegations against senior management, Finance leadership, Legal, or the external auditor;
- Potential material misstatement of the Company's financial statements;
- Significant deficiency or material weakness in internal control over financial reporting;
- Auditor independence concerns;
- Retaliation, obstruction, document destruction, or witness intimidation;
- Pending litigation;

- Possible illegal acts requiring auditor, Audit Committee, Board, or regulatory attention; or
- Any matter the Chief Legal Officer determines may be significant to the Audit Committee's oversight responsibilities.

4.0 Confidentiality, Anonymity, and Privacy

Any concerns will, so far as legally permissible and reasonably practicable, be dealt with in strict confidence, although in certain circumstances it may be difficult for the Company to pursue a complaint or address alleged wrongdoing without the Whistleblower's identity becoming known.

The Company may need to disclose a Whistleblower's identity or information about a Report where necessary to conduct a fair and effective investigation, provide a person an opportunity to respond, obtain legal advice, take corrective action, comply with law, or respond to a regulator, court, or government authority.

Access to Reports and investigation materials will be limited to authorized persons with a legitimate need to know for intake, triage, investigation, remediation, legal advice, Audit Committee oversight, regulatory response, or records preservation.

The Company will process personal information contained in Reports and investigation records in accordance with applicable privacy laws and Company privacy notices, including requirements relating to data minimization, confidentiality, retention, and cross-border transfers.

5.0 Initial Disclosure and Triage

The person receiving the Report will promptly escalate the matter to the Legal Department, Risk & Compliance Department, or another appropriate function for review, unless the Report is made directly through Speakfully or to the Audit Committee.

The Company will review Reports promptly and determine appropriate next steps. Depending on the facts, the Company may request additional information from the Whistleblower if the Whistleblower's identity is known or if the reporting platform permits follow-up communication.

Where appropriate and legally permissible, and within any timeframe required by applicable law, the Company will acknowledge receipt of the Report and may provide the Whistleblower with information about the status or outcome of the review. Where required by applicable law, acknowledgement will be provided within seven days and feedback will be provided within three months, subject to confidentiality, privacy, privilege, legal strategy, employee relations, regulatory obligations, and the integrity of the investigation.

6.0 Further Steps and Investigations

If the concern raised is found to warrant further review, a decision will be taken by the Company as to how to proceed. This may include one or more of the following:

- Initiating an internal investigation;
- Assigning the matter to Legal, Human Resources, Risk & Compliance, Information Security, Finance, Internal Audit, Engineering, Export Compliance, or another appropriate function;
- Engaging outside counsel, forensic specialists, or other advisors;
- Referring the matter to the Board of Directors, Audit Committee, or another Board committee;
- Referring the matter to an appropriate external regulatory body for investigation;
- Referring the matter to law enforcement;
- Taking corrective, disciplinary, remedial, or control-improvement actions; or
- Closing the matter if the Report is not substantiated or does not require further action.

The Whistleblower, if known, may be informed of any decision taken at this point where appropriate and legally permissible. Any such information must be treated as confidential unless disclosure is authorized by the Company or protected by applicable law.

7.0 External Disclosure and Protected Communications

Nothing in this Policy or any other Company policy or agreement prohibits or restricts any person from reporting possible violations of law or regulation to, communicating with, cooperating with, providing documents or other information to, filing a charge or complaint with, or receiving an award from the SEC, any other governmental agency, regulator, law enforcement authority, or self-regulatory organization.

No person is required to notify the Company, obtain Company approval, or use the Company's internal reporting channels before making any such report or disclosure.

Nothing in this Policy restricts any person from seeking confidential legal advice from a qualified lawyer or making disclosures protected by applicable whistleblower laws.

Accounting Complaints and any resulting investigations, reports or resulting actions will generally not be disclosed to the public except as required by any legal requirements or regulations or by any corporate policy in place at the time.

8.0 Protection and Support for Whistleblowers

The Company aims to encourage openness and will support Whistleblowers who raise genuine concerns under this Policy.

Reprisal, threats, retribution, retaliation, harassment, discrimination, discipline, discharge, demotion, suspension, intimidation, coercion, or any other adverse action, directly or indirectly, against any Covered Person who has in good faith raised concerns or complaints under this Policy,

assisted with or participated in a review or investigation, refused to participate in conduct the person reasonably believed to be improper, or made or assisted with a protected external report or disclosure is prohibited.

If such retaliation occurs, the Covered Person should report it under Section 2 above. If such Report is substantiated, appropriate disciplinary action will be taken, up to and including termination of employment or service for those individuals who engaged in the retaliation.

The Company will not discipline a person merely because a good-faith Report is not substantiated. However, if the Company concludes that a Whistleblower knowingly made a false allegation, made a Report maliciously, or knowingly provided false or misleading information, the Whistleblower may be subject to disciplinary action, up to and including termination of employment or service.

The Company confirms that, so far as reasonably practicable and legally permissible:

- The Whistleblower's identity will not be disclosed unless necessary for the purposes of the investigation, the outcome, legal advice, corrective action, regulatory response, or compliance with a legal obligation;
- Supporting evidence relating to the concern will be kept confidential unless disclosure is necessary for the purposes of the investigation, the outcome, legal advice, corrective action, regulatory response, or compliance with a legal obligation; and
- The Whistleblower will not be subjected to harassment, victimization, detrimental treatment, reprisals, or disciplinary action as a result of raising a good-faith concern or engaging in protected activity.

If the Whistleblower needs access to counseling or employee assistance programs, the Whistleblower may contact Human Resources, discuss with their manager, notify the assigned investigator, or use another reporting channel listed in this Policy.

9.0 Training and Awareness

Training and awareness of this Policy shall be covered during the new employee onboarding process and as part of mandatory all-employee Code of Business Conduct and Ethics Policy refresher training.

The Company may provide additional targeted training to managers, Legal, Human Resources, Risk & Compliance, Finance, Internal Audit, Information Security, Engineering, Export Compliance, and other personnel who receive, triage, investigate, or remediate Reports.

10.0 Retention of Complaints

The Chief Legal Officer or their designee will maintain a record of Reports, tracking their receipt, triage, investigation, findings, resolution, and corrective actions.

Accounting Complaints and related investigation records will be retained for **at least five years from the date of the complaint**. Records must be retained longer if they may be relevant to pending or reasonably anticipated litigation, regulatory inquiry, investigation, audit, enforcement matter, subpoena, preservation notice, or legal hold.

Other Reports and related records will be retained in accordance with the Company's records retention schedule, applicable law, and legal hold requirements.

RESPONSIBILITY FOR THE POLICY:

OWNERSHIP: The Company's Chief Legal Officer shall serve as the policy owner and be responsible for future revision cycles, subject to Audit Committee and Board oversight where applicable.

The Legal Department is responsible for administering this Policy in coordination with relevant functions, including Risk & Compliance, Human Resources, Finance, Information Security, Engineering, Export Compliance, and other stakeholders.

The Audit Committee is responsible for oversight of Accounting Complaints and related procedures described in Section 3.0.

POLICY CONTACT: Quantinum Chief Legal Officer (compliance@quantinum.com)

RELATED INFORMATION AND RESOURCES

- Quantinum Code of Business Conduct and Ethics Policy
- Quantinum Data Privacy Policy
- Quantinum U.S. Personnel Privacy Notice
- Quantinum Investigations Manual
- Quantinum Export Compliance policies and procedures
- Quantinum Anti-Bribery and Anti-Corruption policies and procedures