

**CERIBELL, INC.**  
**POLICIES AND PROCEDURES FOR COMPLAINTS**

Effective as of October 10, 2024

The following procedures have been adopted by the Board of Directors (the “Board”) of CeriBell, Inc., a Delaware corporation (the “Company,” “Ceribell,” “our,” “we,” or “us”), to govern the receipt, retention, and treatment of complaints, and to protect the confidential, anonymous reporting of employee concerns.

**I. POLICY**

The Company is committed to the highest possible standards of ethical, moral, and legal business conduct, to full and accurate financial disclosure, and to maintaining its books and records in compliance with all applicable laws, rules, and regulations. In conjunction with this commitment and Ceribell’s commitment to open communication, the Company wishes to encourage employees, independent contractors, and interested third-party vendors, customers, and business partners to make us aware of concerns that could have a serious impact on Ceribell, including but not limited to:

- Any practices, procedures, or circumstances that raise concerns about the integrity of our financial disclosures, books, and records;
- Corporate fraud;
- Conduct that may result in a violation of applicable laws, rules, or regulations by the Company, or in a substantial mismanagement of Company resources;
- Unethical or illegal business conduct, or a violation or possible violation of Ceribell’s Code of Business Conduct and Ethics (the “Code of Conduct”), Ceribell’s Insider Trading Compliance Policy and Procedures, or Ceribell’s other policies;
- A violation or possible violation of the rules or regulations of the principal market or transaction reporting system on which Ceribell’s securities are traded or quoted (currently, the Nasdaq Stock Market);
- Substantial and specific danger to the health and safety of your colleagues or the public; and
- Any other matter that you believe may adversely affect Ceribell or your colleagues.

All employees and third parties making reports are asked to provide as much detail and supporting information as possible about their concerns in order to assist the investigative process.

In certain cases, we have different policies and procedures for the reporting of different types of complaints or other concerns:

- Ceribell’s policies and procedures for complaints regarding accounting, internal accounting controls, auditing matters, or questionable financial practices are addressed below in Section III of this policy.
- Our policies and procedures for reporting violations or possible violations of our Code of Conduct or Anti-Corruption Policy are addressed within the Code of Conduct and Anti-Corruption Policy, respectively.
- Our policies and procedures for all other types of complaints or reports are addressed below in Section II, “General Complaints.”

**Regular business matters that do not require anonymity should be directed to the employee’s supervisor or Human Resources and are not addressed by this policy. In addition, employment-related concerns should continue to be reported through normal channels such as your supervisor or local Human Resources contact.**

## **II. GENERAL COMPLAINTS**

### **General**

The policies and procedures outlined in this Section II apply to the reporting of concerns or complaints regarding any matter that could have a serious impact on Ceribell (collectively, “General Complaints”), **excluding** reports regarding accounting, internal accounting controls, auditing matters, or questionable financial practices (which are addressed below in Section III), and reports regarding violations or possible violations of our Code of Conduct or Anti-Corruption Policy (which are addressed within such documents).

The earlier a concern is expressed, the better we are able to address it.

### **Procedures for General Complaints**

#### ***Reporting***

General Complaints should be reported to our hotline as follows:

- Website: <https://www.ceribellcompliance.com/>
- Phone: 855-387-4431 (answered 24/7)

#### ***Evidence***

Although you are not expected to prove the truth of an allegation, the employee reporting a General Complaint needs to demonstrate in their hotline report that there are sufficient grounds for concern.

### ***Handling of Complaints***

The action taken with respect to a General Complaint will depend on the nature of the concern.

### ***Initial Inquiries***

Initial inquiries regarding General Complaints will be made to determine whether an investigation is appropriate, and the form that it should take. Some concerns may be resolved by agreed upon action without the need for an investigation.

### ***Further Information***

The amount of contact between the individual submitting a General Complaint and the body investigating the concern will depend on the nature of the issue, the clarity of the information provided, and whether the reporter remains accessible for follow-up.

### ***Outcome of an Investigation***

At the discretion of the Company and subject to legal and other constraints, the reporter may be entitled to receive information about the outcome of an investigation regarding a General Complaint.

### ***Anonymous Allegations; Confidentiality***

Employees making General Complaints to the hotline will have the ability to remain anonymous if they choose. Every effort will be made by our hotline vendor to protect the identity of employees reporting General Complaints. Concerns expressed anonymously will be investigated, but consideration will be given to:

- The seriousness of the issue raised;
- The credibility of the concern; and
- The likelihood of confirming the allegation from attributable sources.

Please note that the information provided by you may be the basis of an internal and/or external investigation into the issue you are reporting and your anonymity will be protected to the extent possible by law. However, your identity may become known during the course of the investigation because of the information you have provided. Reports are submitted by our

hotline vendor to Ceribell or its designee, and may or may not be investigated at the sole discretion of our Company.

### **Malicious Allegations**

Malicious allegations may result in disciplinary action.

## **III. ACCOUNTING COMPLAINTS**

### **General**

It is the policy of the Company to treat complaints about accounting, internal accounting controls, auditing matters, or questionable financial practices (collectively, the "Accounting Complaints") seriously and expeditiously.

Employees will be made aware of the procedures contained in this policy and will be given the opportunity to submit for review confidential and anonymous Accounting Complaints by either, or all, of the following: (i) the Company's General Counsel, or (ii) the Audit Committee of the Board (the "Audit Committee"). The Audit Committee may designate a different person to review Accounting Complaints at any time. The following are examples of Accounting Complaints, but Accounting Complaints regarding matters not listed here may be submitted as well:

- 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 or possible violations of SEC rules and regulations or any other laws applicable to the Company's financial accounting, maintenance of financial books and records, internal accounting controls, and 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 regarding a matter contained in the financial records, financial reports, or audit reports of the Company; and
- deviation from the full and fair reporting of the Company's financial condition.

If requested by the employee, the Company will protect the confidentiality and anonymity of the employee to the fullest extent possible, consistent with the need to conduct an adequate review. Independent contractors, vendors, customers, business partners, and other parties external to the Company will also be given the opportunity to submit Accounting Complaints; however, the

Company is not obligated to keep Accounting Complaints from non-employees confidential or to maintain the anonymity of non-employees.

All Accounting Complaints will be reviewed under Audit Committee direction and oversight by the General Counsel or such other persons as the Audit Committee determines to be appropriate.

It is the Company's policy to comply with all applicable laws that protect its employees against unlawful discrimination or retaliation by the Company or its agents as a result of their lawfully reporting information regarding, or their participation in, investigations involving matters outlined in the scope of this policy. Specifically, the Company's policy prevents any employee from being subject to disciplinary or retaliatory action by the Company or any of the Company's employees or agents as a result of the employee's:

- disclosing information to Company representatives, where the employee has reasonable cause to believe that the information discloses a violation or possible violation of federal or state law or regulations;
- disclosing information to a government or law enforcement agency, where the employee has reasonable cause to believe that the information discloses a violation or possible violation of federal or state law or regulations; or
- providing information, causing information to be provided, filing, causing to be filed, testifying, participating in a proceeding filed or about to be filed, or otherwise assisting in an investigation or proceeding regarding any conduct that the employee reasonably believes involves a violation or possible violation of:
  - federal criminal law relating to securities fraud, mail fraud, bank fraud, or wire, radio, and television fraud;
  - any rule or regulation of the SEC; and
  - any provision of federal law relating to fraud against stockholders.

However, employees who file reports or provide evidence which they know to be false or without a reasonable belief in the truth and accuracy of such information will not be protected by the above policy statement and may be subject to disciplinary action, including termination of their employment. In addition, except to the extent required by law, this policy is not intended to protect employees who violate the confidentiality of any applicable attorney-client privilege to which the Company or its agents may be entitled under statute or common law principles, or to protect employees who violate their confidentiality obligations with regard to the Company's trade secret information. Employees considering providing information that may violate these privileges or reveal the Company's trade secrets should consult an attorney before doing so. Nothing herein is intended to or shall prevent an employee from communicating directly with, cooperating with, or providing information to, any federal, state, or local government regulator,

including, but not limited to, the SEC, the U.S. Commodity Futures Trading Commission, or the U.S. Department of Justice.

If any employee believes he or she has been subjected to any harassment, threat, demotion, discharge, discrimination, or retaliation by the Company or its agents for reporting Accounting Complaints, he or she may file a complaint with the General Counsel. If it is determined that an employee has experienced any improper employment action in violation of this policy, the Company will endeavor to promptly take appropriate corrective action.

Any third-party handling complaints or any part of the complaint process will comply with these policies and procedures.

### **Accounting Complaint Procedures**

The Company urges any person desiring to make an Accounting Complaint to contact the General Counsel directly. For persons who wish to make an Accounting Complaint but do not wish to contact the General Counsel directly, the Company has established alternative procedures to report an Accounting Complaint anonymously. If the Complaint involves the General Counsel, the person desiring to make the Accounting Complaint should contact the Chair of the Board, the Chair of the Audit Committee, or the Company's outside legal counsel. Any person who desires to report an Accounting Complaint has the following options for doing so.

### ***Receipt of Accounting Complaints***

1. **Telephone Hotline**: Any person with an Accounting Complaint can call 855-387-4431 (toll-free) to submit his or her Accounting Complaint. Employees who call this number need not leave their names or other personal information, and reasonable efforts will be used to conduct the investigation that follows from any employee call in a manner that protects the confidentiality and anonymity of the employee making the call. The phone call will be received by a third-party contractor specifically engaged to provide Accounting Complaint services. Among other things, the following information may be requested by the person receiving the call:

- if the caller is an employee, the division of the Company in which the caller works and, if the caller is a non-employee, where such person is employed or such person's relationship to the Company;
- any relevant information concerning the allegations; and
- name of the caller (unless the caller decides to remain anonymous).

The information from the call will be documented in a format acceptable to the Company, and shall include at a minimum a written description of the information received concerning the Accounting Complaint allegations.

For Accounting Complaints received through the telephone hotline, the written description of the complaint prepared by the third-party contractor will be provided to the General Counsel, a compliance manager, a Human Resources representative, and the Chair of the Audit Committee. For ethics complaints or other complaints that are not Accounting Complaints, the written description of the complaint prepared by the third-party contractor will be provided to the General Counsel and such complaint will be under Audit Committee oversight under the Code of Conduct.

2. Online Fraud and Whistleblower Complaint: Any employee with an Accounting Complaint may submit an Accounting Complaint directly by logging on at <https://www.ceribellcompliance.com/>.

Reasonable efforts will be used to conduct the investigation that follows from any employee submission of an electronic Accounting Complaint in a manner that protects the confidentiality and anonymity of the employee making the complaint.

3. Audit Committee: Any person with an Accounting Complaint can report to the Audit Committee openly, confidentially, or anonymously. Fraud and accounting allegations can be made orally or in writing to Audit Committee members. Employees submitting this information need not provide their names or other personal information, and reasonable efforts will be used to conduct the investigation that follows from any employee who reports an Accounting Complaint in accordance with the procedures set forth herein in a manner that protects the confidentiality and anonymity of the employee submitting the Accounting Complaint.
4. Written Complaints: Any person may submit a written Accounting Complaint to the General Counsel at the following address:

CeriBell, Inc.  
360 N. Pastoria Avenue  
Sunnyvale, California 94085  
Attn: General Counsel

Employees submitting this information need not provide their names or other personal information, and reasonable efforts will be used to conduct the investigation that follows from an Accounting Complaint from an employee in a manner that protects the confidentiality and anonymity of the employee submitting the Accounting Complaint.

### ***Treatment of Accounting Complaints***

1. An Accounting Complaint made under these procedures shall be directed to the General Counsel and the Chair of the Audit Committee according to the procedures set forth above. The Audit Committee shall be notified promptly of all Accounting Complaints.

2. The General Counsel or the Chair of the Audit Committee, as applicable, shall review the Accounting Complaint, and may investigate it himself or herself or themselves or may assign an employee, outside counsel, advisor, expert, or third-party service provider to investigate or assist in investigating the Accounting Complaint. The General Counsel or the Chair of the Audit Committee, as applicable, may direct that any individual assigned to investigate an Accounting Complaint work at the direction of or in conjunction with the Company's outside legal counsel or any other attorney in the course of the investigation. The General Counsel or the Chair of the Audit Committee will confidentially inform the reporting person (if his or her identity is known) that the Complaint has been received and provide him or her with the name of, and contact information for, the investigator assigned to the claim.
3. Unless otherwise directed by General Counsel or the Chair of the Audit Committee, as applicable, the person assigned to investigate will conduct an investigation of the Accounting Complaint and report his or her findings or recommendations to the Audit Committee. If the investigator is in a position to recommend appropriate disciplinary or corrective action, the investigator also may recommend disciplinary or corrective action.
4. If determined to be necessary by the General Counsel, the Chair of the Audit Committee or the Audit Committee, as applicable, the Company shall provide for appropriate funding, as determined by the General Counsel, the Chair of the Audit Committee or the Audit Committee, as applicable, to obtain and pay for additional resources that may be necessary to conduct the investigation, including without limitation, retaining outside counsel and/or expert witnesses.
5. Confidentiality of the employee submitting the Accounting Complaint will be maintained to the fullest extent reasonably possible, consistent with the need to conduct an adequate investigation. In the course of any investigation, the Company may find it necessary to share information with others on a "need to know" basis. If the investigation confirms that a violation has occurred, the Company will promptly take appropriate corrective action with respect to the persons involved, including discipline up to and including termination of employment, and, in appropriate circumstances, referral to governmental authorities, and will also take appropriate steps to correct and remedy any violation.
6. On a quarterly basis and whenever else as deemed necessary, the General Counsel shall submit a report to the Audit Committee and any member of Company management that the Audit Committee directs to receive such report, that summarizes each Accounting Complaint made to the General Counsel and/or the Chair of the Audit Committee within the last 12 months and shows specifically: (i) the complainant (unless anonymous, in which case the report will so indicate), (ii) a description of the substance of the Accounting Complaint, (iii) the status of the investigation, (iv) any conclusions reached by the investigator, and (v) findings and recommendations.
7. At any time with regard to any Accounting Complaint received by the General Counsel or the Chair of the Audit Committee, the General Counsel or the Chair of the Audit Committee, as



applicable, may specify a different procedure for investigating and treating such an Accounting Complaint, *provided* that, when the Accounting Complaint concerns pending litigation, it must be reported to the members of the Audit Committee.

### ***Treatment of Non-Accounting Complaints***

All non-accounting complaints received by the Audit Committee through the channels described in this Section III shall be provided to the General Counsel and any such complaint will be under Audit Committee oversight under the Code of Conduct.

### ***Access to Reports and Records and Disclosure of Investigation Results***

All reports and records associated with Accounting Complaints are considered confidential information and access will be restricted to the General Counsel, the Chair of the Audit Committee or any person assigned to investigate the complaint on his/her behalf, other members of the Audit Committee, the Company's legal department, employees of the Company, or outside counsel involved in investigating an Accounting Complaint as contemplated by these procedures. Access to reports and records may be granted to other parties at the discretion of the Chair of the Audit Committee.

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.

### ***Retention of Records***

All Accounting Complaints and documents relating to such Accounting Complaints made through the procedures outlined above shall be retained for at least five years from the date of the complaint, after which the information may be destroyed unless the information may be relevant to any pending or potential litigation, inquiry or investigation, in which case the information may not be destroyed and must be retained for the duration of that litigation, inquiry, or investigation and thereafter as necessary.

### ***Compliance with Law***

This Policy is intended to meet the requirements of Rule 10A-3(b)(3) under the U.S. Securities Exchange Act of 1934, as amended.

### ***Review***

This Policy will be subject to the periodic review of the Audit Committee. Any proposed changes to this Policy will be, upon recommendation of the Audit Committee, reviewed and approved by the Board.

**IV. NO RETALIATION**

The Company will not discipline, discriminate against, or retaliate against any person who reports or who assists in the investigation of a General Complaint or an Accounting Complaint in good faith and will not tolerate any such action. The Company will abide by all applicable laws that prohibit retaliation against those who lawfully submit complaints under this Policy.

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