MATTERPORT, INC. ANTI-CORRUPTION, ANTI-BRIBERY, AND ANTI-MONEY LAUNDERING POLICY

Adopted May 3, 2022

A. POLICY REQUIREMENTS

Matterport, Inc. (together with any subsidiaries, collectively the "*Company*" or "*Matterport*") is committed to the highest level of professional and ethical standards in the conduct of its business affairs. As a part of this commitment, Matterport strictly prohibits bribery, corruption, and money laundering in all of its business activities and in all business activities of individuals and entities acting on Matterport's behalf.

The purpose of this Anti-Corruption, Anti-Bribery, and Anti-Money Laundering Policy (the "**Policy**") is to promote the prevention of bribery, corruption, and money laundering in Matterport's business activities through implementation of policies and procedures reasonably designed to comply with anti-money laundering laws ("*AML Laws*") and anti-corruption laws, including the United States Foreign Corrupt Practices Act ("*FCPA*"), the U.K. Bribery Act 2010 ("*UK Bribery Act*"), and any other anti-corruption laws applicable in the U.S., U.K. or other jurisdictions in which the Company operates (collectively referred to as the "*Anti-Corruption Laws*").

This Policy applies to all directors, officers, and employees of Matterport (collectively, "*Company Personnel*"). The Company also expects compliance with applicable Anti-Corruption and AML Laws and the principles set forth in this Policy by any individual or organization that Matterport has a business relationship with, including clients, customers, vendors, suppliers, resellers, distributors, business contacts, agents, advisers, and consultants (collectively, "*Third Parties*").

This Policy applies in all countries where Matterport conducts business, whether or not Matterport has a physical presence in the country, i.e., an office. This Policy is supplemental to, and should be read in conjunction with, any other Company policies and applicable laws to which the Company is subject.

B. GENERAL ANTI-CORRUPTION POLICY REQUIREMENTS

Company Personnel are prohibited from engaging in bribery or kickbacks in any way related to the Company's business.

Company Personnel are strictly prohibited from paying, promising, authorizing, or offering anything of value to any person, including any Public Official, directly or indirectly, for the purpose of causing a Public Official to act or fail to act in violation of a legal duty, causing a Public Official to abuse or misuse their position, or to secure an improper advantage, in order to obtain or retain business.

Anything of Value means anything that could be of value to the recipient, including cash or cash equivalent, gifts, travel, entertainment, or hospitality, jobs

or internships (including for family members), charitable or political donations, or any other benefits of any size or value.

- **Public Official** means any individual who is:
 - ➤ an officer or employee of a government body or agency of any level, whether by appointment, by election or by agreement; an officer or employee of a corporation that provides a service to the public;
 - exercising a public function or acting in an official capacity on behalf of the government;
 - ➤ a party official or candidate for political office;
 - an officer or an employee of a public international organization, such as the World Trade Organization or the United Nations;
 - ➤ or an employee, officer, por director of a state-owned or state-controlled enterprise.
- Directly or indirectly means that the Company prohibits bribery or kickbacks made directly by company Personnel, or bribery or kickbacks by or through a Third Party.
- Improper advantage means anything that could be considered a business advantage, including the awarding of a bid, a tender, or other business: the granting of a license, approval, permit, or other authorization; the provision of customer or competitor information or other relevant bid/tender information; access to a customer or regulator; and favorable pricing.

The FCPA prohibits offering or giving payments or anything of value even if: (1) the benefit flows to someone other than the party making the payment; (2) the business desired is not with the government; (3) the payment does not result in an award of business; or (4) the recipient or beneficiary of the prohibited payment initially suggested the payment.

Bribery involving commercial parties is also prohibited under this Policy.

While the FCPA focuses on interactions with Public Officials, other U.S. laws, including the Travel Act, and international laws, such as the UK Bribery Act, penalize commercial bribery under certain circumstances. No bribery or corruption, whether public or private, is permissible under this Policy.

Accepting and/or soliciting bribes and kickbacks in any way related to Matterport is prohibited.

Company Personnel shall not request, agree to receive, or accept anything of value from any employee, agent, or representative of another company or entity as an inducement or reward for the improper performance of any function or business-related activity. It is a violation of this Policy to solicit or obtain any bribe or kickback or other improper personal benefit in connection with your role at Matterport. The Company may also be liable under the UK Bribery Act if it fails to prevent a bribe made by an agent for the Company's benefit. Non-compliance with applicable anti-corruption laws could result in severe consequences to both Matterport and its employees, including criminal prosecution, substantial fines, and debarment, plus imprisonment, termination, and/or internal disciplinary action for employees.

C. FACILITATION PAYMENTS

A "facilitation payment" (also referred to as a "grease payment") is a small unofficial payment made to a low-level Public Official to secure or expedite the performance of a routine government action (e.g., processing of a visa, provision of mail, electricity or water supply, or scheduling of a building inspection). Although permissible in certain circumstances under the FCPA, facilitation payments are illegal under the UK Bribery Act and the laws of most countries. Accordingly, they are prohibited under Matterport's policy. If a Public Official requests a facilitation payment, promptly report it to the Company's General Counsel at legal@matterport.com. Matterport Personnel are prohibited from making any inaccurate or misleading records regarding facilitation payments.

D. BOOKS AND RECORDS REQUIREMENTS

Certain Anti-Corruption Laws, including the FCPA, require companies to keep accurate books and records and to implement internal accounting controls to ensure transactions are executed consistent with management authorization. These recordkeeping requirements are intended, among other things, to prevent off-the-books transactions that involve bribes or other improper payments. Matterport and/or its affiliates must follow applicable procedures and practices for accounting and reporting of payments relating to the relevant activities. All payments must be transparent and accurately characterized. No undisclosed or unrecorded accounts are to be established at Matterport or its affiliates regardless of their purpose.

Company Personnel must also comply with all Matterport policies, procedures, and internal controls, including this Policy.

E. ENGAGEMENT WITH THIRD PARTIES

It is Matterport's policy to do business only with qualified and reputable Third Parties. Consistent with this policy, Matterport conducts risk-based due diligence on certain Third Parties (explained further in **Appendix A**). Further Matterport Personnel may only engage with Third Parties where there is a legitimate need for the goods and/or services provided, and where the goods and/or services are priced at fair market value.

There is a heightened risk for corruption with any person or entity acting as a representative, consultant, agent, or advisor to Matterport that (i) will interact with customers on Company's behalf, (ii) will interact with Public Officials on Company's behalf, or (iii) was recommended or referred by a Public Official or customer/prospective customer (collectively, "*Third Party Intermediaries*"). The Company also requires risk-based diligence on any person or entity that is selected by the Company to supply goods or services to the Company (a "*Vendor*"). Accordingly, Matterport conducts enhanced risk-based due diligence on these Third Party Intermediaries and Vendors. See **Appendix A** for a discussion of the enhanced due diligence required for Third Party Intermediaries and Vendors, as well as a set of sample procedures and red flags for use in assessing all Third Party relationships. Company Personnel should contact the Company's General Counsel before engaging these Third Party Intermediaries.

F. GIFTS AND ENTERTAINMENT

Company Personnel may not use gifts or entertainment as an improper quid pro quo, bribe, or to otherwise improperly influence, induce, or reward business decisions. The provision or receipt of any meals, entertainment, or gifts generally must be: (1) related to a legitimate business purpose; (2) provided openly and transparently; and (3) permissible under local law. All expenditures for gifts, entertainment, and/or travel to any person must be accurately reported and recorded in the Company's books and records and be backed by appropriate supporting documentation.

Company Personnel should not accept gifts or hospitality that could improperly influence, or could be perceived to improperly influence, their decisions. Such offers of gifts and hospitality should be politely declined and reported to the Company's General Counsel. While acceptance of gifts or hospitality of nominal value that are not intended to influence the decisions of Company Personnel is permitted, Company Personnel must receive written approval from the General Counsel prior to accepting any gifts or hospitality totaling more than \$100.

G. POLITICAL ACTIVITY & CHARITABLE CONTRIBUTIONS

Political contributions to a political party, party official, or candidate for political office to obtain an improper advantage violate Anti-Corruption Laws. Company Personnel may not use political contributions as an improper quid pro quo, bribe, or to otherwise improperly influence, induce, or reward business decisions. Prior to making any political contribution on behalf of the Company, Company personnel must receive approval in writing from the Company's General Counsel.

Charitable donations made in exchange for favorable treatment of Matterport may violate Anti-Corruption Laws. Most significantly, contributions made to charitable organizations sponsored by a Public Official or in which a Public Official (or relative or close associate) has a key role, may raise issues under applicable Anti-Corruption Laws. Charitable activity must be provided to a legitimate charitable organization, and all charitable contributions on behalf of the Company must be approved in writing in advance by the Company's General Counsel.

All political donations and charitable contributions to any person or entity must be accurately reported and recorded in the Company's books and records and be backed by appropriate supporting documentation.

H. HIRING OF PUBLIC OFFICIALS OR THEIR FRIENDS OR FAMILY

Under no circumstances may securing an improper benefit for Matterport be a hiring criterion. Any offer or provision of an internship or other employment to a Public Official, a relative or close associate of a Public Official, or someone who was recommended for employment by a Public Official requires prior approval from the Company's General Counsel.

I. ANTI-MONEY LAUNDERING LAWS

- Money Laundering involves engaging in acts designed to conceal or disguise the true origins of illegally or criminally-derived proceeds, so that the proceeds appear to have legitimate origins or to be legitimate assets, and are thus introduced into the legal financial and business cycle.
- Terrorism Financing is the provision of funds or financial support to individual terrorists or terrorist organizations.

Money laundering and terrorism financing activity are prohibited by U.S. law and the laws of most other countries. Money Laundering can take many different forms, but it typically entails the use of financial transactions to conceal the true nature, origin or ownership of the proceeds of criminal activity or to promote the carrying on of criminal activity. Money laundering schemes often involve seemingly legitimate businesses or third-party professionals that in actuality engage in a wide range of crimes, such as fraud, bribery and corruption, financing terrorist activity, drug trafficking, human trafficking, and tax evasion. Any knowing transaction in funds derived from criminal activity risks potential violations of the money laundering laws. For this reason, Matterport should only do business with reputable counterparties and must avoid any circumstances where the Company and/or Company Personnel are transacting in funds or property that are the proceeds of crime.

J. ANTI-MONEY LAUNDERING POLICY REQUIREMENTS

All Company Personnel must comply with this Policy, AML laws, and any other Matterport policy regarding personnel conduct with respect to illegal, improper, or unauthorized financial transactions or terrorism financing in any country in which Matterport conducts its activities (except to the extent such compliance is inconsistent with U.S. law).

Matterport conducts business only with customers involved in legitimate business activities, with funds derived from legitimate sources. Matterport also recognizes risks introduced by Third Party and customer relationships and mitigates those risks by, for example, performing watchlist screening. Company Personnel must follow all company procedures and rules about onboarding customers, including those concerning collecting and verifying information from customers and screening customers. In addition, company personnel must adhere to all company procedures and policies related to payments to and from customers and other third parties.

Company personnel should be aware of any red flags concerning customers and counterparties and elevate any such red flags to the General Counsel for appropriate resolution. **Red flags for money laundering can include the following:**

- Any indication that a customer or counterparty is involved in criminal activity.
- Refusal by a customer to provide required information or attempts by a customer to provide false information to open an account.

- Offers to pay in cash or pattern of overpayments followed by requests for refunds.
- Requests that refunds be paid to a party other than the customer.
- Orders, purchases, or payments that are unusual or inconsistent with a customer's trade or business or lack apparent commercial purpose.
- Unusually complex deal structures.
- Unusual fund transfers to or from countries or parties unrelated to the transaction.
- Transactions that appear to have been structured to evade recording or reporting requirements.
- Payment irregularities, such as payments by third parties with no apparent affiliation to the customer, or payment of a single invoice with multiple instruments, absent legitimate explanation.

Violations of AML Laws and this Policy could lead to significant criminal and civil liability, including asset forfeiture and fines, for Matterport and Company Personnel.

K. REPORTING REQUIREMENTS

The prevention and reporting of actual or suspected bribery, corruption, and money laundering is the responsibility of all Company Personnel. Company Personnel should notify the Company's General Counsel or make a report via the <u>Ethics and Compliance Hotline</u> immediately if they become aware of a suspected violation of the law or this Policy, including if they reasonably suspect that one of their colleagues or other individuals closely affiliated with Matterport are engaging in actions that constitute bribery, corruption, or money laundering. Reports can be made anonymously to the Matterport Ethics and Compliance Hotline at the following link: <u>www.lighthouse-services.com/matterport</u>.

Consistent with applicable laws and regulations, the Company will take appropriate steps to investigate all concerns reported in good faith and to protect the anonymity of any Company Personnel that submit a complaint anonymously and indicate a desire to remain anonymous.

The Company is committed to ensuring that Company Personnel who refuse to take part in bribery, corruption, and money laundering, who report in good faith their concerns regarding any actual or potential violation of this Policy or applicable Anti-Corruption or AML Laws, or who assist the Company in investigating the same, are protected from retaliation. Any Company Personnel found to have engaged in any such retaliation shall have violated the Policy and will be subject to appropriate disciplinary action.

L. TRAINING, MONITORING, AND REVIEW

Matterport requires that relevant Company Personnel participate in required training on this Policy. Existing Company Personnel will receive periodic training on the Policy, in line with any updates to governing legislation and legal requirements, as appropriate.

The Company's General Counsel will monitor and review compliance with this Policy. The Company's General Counsel is hereby authorized to amend and update the Policy as needed to remain in compliance with all applicable rules, laws, regulations, and international treaties.

Company Personnel and Third Parties are responsible for understanding or seeking clarification of any rules outlined in this document and for familiarizing themselves with the most current version of the Policy.

M. DISCIPLINE

All Company Personnel have the responsibility to read, understand, and comply with this Policy. Company Personnel should at all times, avoid any activity that might lead to, or suggest, a breach of this Policy.

The Company takes compliance with applicable Anti-Corruption and AML Laws and this Policy seriously and shall conduct appropriate investigations of credible allegations of non-compliance. Any Company Personnel who misleads or hinders, or who fails to cooperate with investigators inquiring into potential violations of this Policy will be subject to disciplinary action.

Any Company Personnel who violates this Policy may be subject to disciplinary action, up to and including dismissal, suspension, or other actions deemed appropriate, in accordance with applicable laws and Company policies. Violations of this Policy may also result in civil and criminal penalties.

Any Third Party who violates the terms of this Policy, compliance-related contractual terms, or applicable Anti-Corruption or AML Laws, or who misleads or fails to cooperate with investigators making inquiries into potential violations of this Policy, may have their contracts re-evaluated or terminated, consistent with applicable laws.

Appendix A: Supplemental Third Party Controls

A. RISK-BASED DUE DILIGENCE

In addition to prohibiting bribery directly by Matterport, the Company also prohibits any corrupt payments by or through Third-Party Intermediaries or Vendors. The Company has implemented the following controls to mitigate potential corruption risks related to its Third-Party Intermediaries and Vendors.

The Company conducts risk-based due diligence on Third-Party Intermediaries who may present corruption risks, including:

- 1. Third parties that interact with customers on the Company's behalf;
- 2. Third parties who may interact with Public Officials on the Company's behalf; and
- 3. Any third party recommended or required by a Public Official or customer.

The Company also requires risk-based diligence on any person or entity that is selected by the Company to supply goods or services to the Company (a "*Vendor*").¹

This diligence must include, prior to entering into any third-party arrangement, a review of a written questionnaire (See **Appendix B** for a template) that has been completed by the Third-Party Intermediary or Vendor (unless the General Counsel has determined it is not required under the circumstances), as well as a search of publicly-available information to identify any negative news or compliance history relevant to whether the Third-Party Intermediary or Vendor presents a risk of violating applicable anti-bribery laws.

The General Counsel shall determine, based upon the questionnaire and the results of the negative news search, whether the Third-Party Intermediary or Vendor may be retained or if further diligence is necessary. In light of the risks presented, including the jurisdiction(s) in which the Third-Party Intermediary or Vendor operates, the General Counsel may require additional anticorruption due diligence or controls, including (but not limited to):

- 1. Conducting additional public records due diligence on the Third-Party Intermediary or Vendor.
- 2. Conducting reputational diligence, such as "on the ground" source inquiries or public records reviews by a qualified service provider.
- 3. Contacting references provided by the Third-Party Intermediary or Vendor.
- 4. Securing a compliance certification from the Third-Party Intermediary or Vendor.
- 5. Adding additional anti-corruption representations and warranties to the agreement.
- 6. Providing additional guidance to the Third-Party Intermediary or Vendor, such as specific anti-corruption training, and/or anti-corruption guidance documents.

¹ Note that such diligence is not required on prospective Vendors—it is only required for those Vendors actually selected by Matterport to supply a good or service.

7. Implementing enhanced monitoring/auditing of the Third-Party Intermediary or Vendor.

B. CONTRACTUAL AGREEMENTS

The Company's relationships with all Third Parties must be governed by written agreements with appropriate anti-corruption terms. These agreements should contain, at a minimum, language substantially similar to the below:

In connection with this Agreement and any related agreement or activity, [THIRD PARTY] agrees that it has complied and it will continue to comply with the U.S. Foreign Corrupt Practices Act of 1977 (as amended) and any other applicable anti-corruption laws and regulations, and represents and covenants that it has not offered, paid, promised, authorized, accepted, or received, and will not offer, pay, promise, authorize, accept or receive, directly or indirectly, any bribe, kickback, or other improper or illegal payment to or from any person or entity, including any Public Official or government authority, in any way related to this Agreement.

The Legal Department must approve all written agreements with Third Parties.

C. COMPENSATION

Compensation for all Third Parties must reflect fair market value for services, and payments should be made to Third Parties only pursuant to agreed-upon terms.

D. MONITORING

Employees must monitor Third Parties for indicia of improper conduct or other corruption red flags related to the Company, both during the due diligence process and during the business relationship.

Below is an illustrative list of potential "**red flags**" that should alert Matterport Personnel to potential corruption issues related to a Third Party. Because this list is non-exhaustive, Matterport Personnel should be alert to other scenarios that may suggest corrupt, unethical, or improper activity. If you encounter these or other corruption red flags, you must escalate them through the reporting channels described in this Policy <u>before</u> engaging in the contemplated relationship or taking further action with the Third Party:

- You become aware that a Third Party engages in, or has been accused of engaging in, improper business practices.
- You learn that a Third Party has a reputation for paying bribes or has a reputation for having a "special relationship" with Public Officials, including, in particular, customs officers and/or others with regulatory oversight over our products.
- A Third Party insists on receiving payment before committing to sign a contract, or before carrying out services for us.
- A Third Party requests payment in cash, refuses to sign a formal commission or fee agreement, or fails to provide an invoice or a receipt for a payment.
- A Third Party requests that payment be made to a country or geographic location different from where the Third Party resides or conducts business.
- A Third Party requests a fee to "facilitate" a service.

- A Third Party says that it can get Matterport products through customs faster if Matterport pays a special fee.
- An invoice from a Third Party includes vague descriptions of services, such as "miscellaneous," "facilitation fees," or "other."
- A Third Party requests that you provide employment or some other advantage to a friend or relative, or a friend or relative of a Public Official.
- A Third Party's invoice appears unprofessional or falsified.
- A Third Party invoices the Company for an amount that appears large given the services provided, or greater than those charged in the past by the same vendor or other vendors providing the same service.
- A Third Party requests the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to us.

APPENDIX B: SAMPLE THIRD-PARTY INTERMEDIARY QUESTIONNAIRE

As part of this commitment to anti-corruption compliance, Matterport requires that each Third-Party Intermediary and selected Vendor complete this Questionnaire *as a prerequisite to entering into a business relationship* with Matterport. Matterport asks that you complete this Questionnaire in as much detail as possible. Please do not hesitate to supplement this information with additional pages as needed, including supporting documents, reports, or other materials that may assist us in completing this review. For the purposes of this Questionnaire, "you" refers to the Third-Party Intermediary or Vendor (individual or entity) with whom Matterport seeks to enter into a business relationship, including any employees, officers, or directors thereof. If you intend to subcontract any portion of the services that you are providing to Matterport, please have any subcontracting entity fill out this form as well.

A. Basic Information

Entity Name:

Place of Incorporation:

Contact information:

Ownership information:

Describe in detail the nature, scope, location, and duration (including start date) of the proposed relationship you envision engaging in with Matterport:

Describe your experience providing these or similar services to other companies:

B. Anti-Corruption Questions

Question	Yes	No
Are you, or any of your owners, shareholders, directors, officers, or key employees a Public Official, including having any official or unofficial duties or responsibilities to any national, regional, or local government; to any political official or employee of a political party; to any candidate for a political office; or to any department, agency, or instrumentality of any government? If yes, please explain below:		
Will you interact with any government entities, Public Officials, or relatives thereof in connection with your representation of Matterport? If yes, please explain below:		
Will you make any payments (including official fees or the like) to government entities, Public Officials, or relatives thereof in connection with the contemplated representation of Matterport? If yes, please explain below:		

Question	Yes	No
Do you have a formal or informal anti-bribery or anti- corruption compliance program or policy? If yes, please provide copies of all policies, procedures, training information, or other documentation that comprises the anti-corruption compliance program.		
Within the past five years have you, any predecessor or affiliated entity, or any of your owners, shareholders, directors, officers, or employees, been the subject of an internal investigation or a government investigation or enforcement action relating in any way to corruption or bribery? If yes, please explain below:		
Within the past five years have you, any predecessor or affiliated entity, or any of your owners, shareholders, directors, officers, or employees, violated any applicable anti-corruption laws (including but not limited to the U.S. Foreign Corrupt Practices Act) and/or made any improper payment to any Public Official? If yes, please explain below:		