

ZSPACE, INC.

WHISTLEBLOWER POLICY

Adopted: June 18, 2024

I. Introduction

The Board of Directors (the “*Board*”) of zSpace, Inc., a Delaware corporation (the “*Company*”), requires that its directors, officers and employees observe the highest standards of honesty and integrity in fulfilling their duties and responsibilities in accordance with the Company’s Code of Business Conduct and Ethics (the “*Code*”), and all applicable laws, rules and regulations, corporate disclosure and reporting requirements, and proper accounting practices. As employees and representatives of the Company, each individual must comply with all Company policies and procedures.

This Whistleblower Policy (the “*Policy*”) is intended to encourage and enable employees and others to raise serious concerns internally so that the Company can address and correct inappropriate conduct and actions.

II. Reporting responsibility

This Policy applies to the members of the Board (“*Directors*”), the executive officers (as defined under the regulations of the Securities and Exchange Commission) of the Company, including, in any case, but not limited to, the Company’s principal executive officer, principal financial officer, principal accounting officer or persons performing similar functions (collectively the “*Officers*”), and all employees of the Company. It is the responsibility of all directors, officers, employees to not only comply with the Policy but to also report concerns about violations of the Policy or suspected violations of law or regulations that govern operations of the Company.

For the purposes of this Policy, inappropriate conduct and actions are intended to be broad and comprehensive and to include any matter, which in the view of the complainant, is illegal, unethical, fraudulent, dishonest, contrary to the policies of the Company or in some other manner not right or proper. Examples include but are not limited to:

- violation of any applicable law, rule or regulation;
- violation of any corporate policies, including health, safety, environmental, operational;
- violation of the Company’s Code;
- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- fraud or deliberate error in the recording and maintaining of financial records of the Company;
- deficiencies in or noncompliance with the Company’s internal policies and controls;
- billing for services not performed;
- misrepresentation or a false statement made by or to a director, officer or employee of the Company regarding a matter contained within financial records, reports or audit reports; and
- deviation from full and fair reporting of the Company’s consolidated financial condition.

III. Reporting procedure for alleged violations

If any director, officer or employee acting in good faith, believes that a violation under this Policy has occurred, then he or she should promptly report such belief to their immediate supervisor, or if it is believed that such supervisor would be conflicted, or if any individual feels uncomfortable reporting to their immediate supervisor for any reason, or believes that

such supervisor is not the appropriate person to address any perceived wrongdoing, such individual should submit his or her concern to the Chair of the Audit Committee at apande@zspace.com.

Reporting is available 24 hours a day, 7 days a week. Concerns regarding questionable accounting, internal accounting controls or auditing matters should be immediately directed to the Chair of the Audit Committee at apande@zspace.com by leaving a confidential message.

Although this is the preferred method for reporting a violation or concern, any director, officer or employee should also feel at liberty to report any such alleged prohibited act hereunder to the Chair of the Board or Audit Committee.

IV. Treatment of submissions

All violations or concerns submitted will be promptly reviewed and investigated by the Audit Committee or Board and any such reported prohibited violation, without the participation of any director who may be the subject of such report. If the Audit Committee or Board determines that any such act represents a violation under this Policy, then appropriate remedial or disciplinary action will be taken, up to and including immediate termination of employment. The Company's outside counsel or individual designated by the Audit Committee or subcommittee of the Board will document the results of the internal investigation in a report to the Chief Financial Officer whole will, at their discretion, inform the Board in order to ensure a fair process is utilized in determining whether a violation of the Policy has occurred.

No person expressing alleged violations or concerns will be subject to any disciplinary or other adverse action by the Company absent a knowingly false report. All alleged violations or concerns may be made anonymously and will remain confidential, except as otherwise required by law or legal process. Please provide sufficient information to allow the alleged violations and concerns to be properly investigated.

All directors, officers and employees are expected to provide full cooperation and disclosure to the Audit Committee or Board, the Company and its internal and external auditors in connection with any review of compliance with this Policy. The Company will retain a record of all concerns or complaints, and the results of its investigations for a period of five years.

V. Administration of the policy

The Audit Committee will review and evaluate this Policy on an annual basis to determine the effectiveness of the Policy with respect to providing a confidential and anonymous procedure for reporting violations and complaints regarding inappropriate conduct and actions. The Human Resources Department is responsible to (i) maintain the Policy, (ii) ensure all directors, officers and employees are provided with a copy of this Policy within one week of their respective appointment or employment by the Company, (iii) provide internal access to this Policy and notify directors, officers and employees of any amendments hereunder within one week of approval by the Board, and (iv) if applicable, to publicly post a current copy of the Policy on the Company's website.