

NANO DIMENSION LTD.

**EMPLOYEE COMPLAINT PROCEDURES
FOR ACCOUNTING AND AUDITING MATTERS**

Adopted on: February 14, 2024

Updated: September 2026

Any employee of Nano Dimension Ltd. or any of its subsidiaries, if applicable (collectively, the “**Company**”), may submit a good faith complaint regarding accounting or auditing matters to the management of the Company without fear of dismissal or retaliation of any kind. The Company is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices. The Company’s Audit Committee (the “**Audit Committee**”) will oversee treatment of employee concerns in this area.

In order to facilitate the reporting of employee complaints, the Audit Committee has established the following procedures for (1) the receipt, retention and treatment of complaints regarding accounting, internal accounting controls, or auditing matters (“**Accounting Matters**”) and (2) the confidential or anonymous submission by employees of concerns regarding questionable accounting or auditing matters (“**Anonymous Submission**” and together with Accounting Matters, the “**Complaints**”).

Receipt of Employee Complaints

Employees or others with Complaints regarding Accounting Matters may report their concerns via a report it® submission (which can be submitted anonymously) or to the VP Legal using the contact information listed below. Upon receipt of an employee complaint, the legal representatives will forward such complaint to the Chairman (as defined below), promptly.

Employees or others may forward concerns regarding Accounting Matters to the Company’s VP Legal, by phone or through email:

VP Legal:
Itay Mandel, Adv. Tel:
+972-54-6244465
Email: itay.mandel@nano-di.com

Receipt of Anonymous Submissions

For Anonymous Submissions, please use report it®:

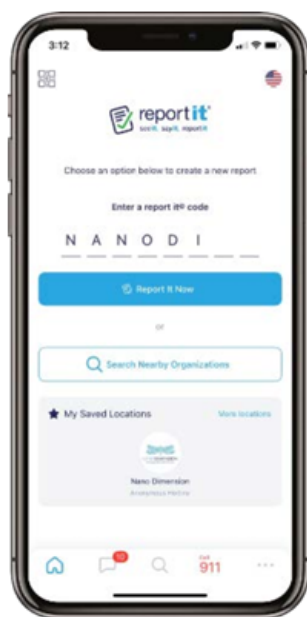


Image by picapp.net



It's Easy to send a report

1

Go to www.reportit.com from any mobile device and use report it® code **NANODI**, or

2

Scan the QR Code below to get the **report it®** App.



iOS or Android App



Web App

Any Complaints may also be reported directly to the Company's Chief Financial Officer or the chairman of the Audit Committee (the "**Chairman**").

When making your report, we encourage you to provide as much detail as possible concerning the suspected wrongdoing. This will allow us to conduct any investigation promptly and effectively.

The Company further encourages employees and others to provide their names so the complaint or concern can be investigated thoroughly. By law, a good faith complaint or concern can be made without fear of dismissal or retaliation of any kind.

Scope of Matters Covered by These Procedures

These procedures relate to employee complaints relating to any questionable accounting or auditing matters, including, without limitation, the following:

- 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 accounting controls;
- Misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company; or
- Deviation from full and fair reporting of the Company's financial

condition. Treatment of Complaints

- Upon receipt of a complaint, the Chairman will (i) determine whether the complaint actually pertains to Accounting Matters and (ii) when possible, acknowledge receipt of the complaint to the sender.
- Complaints relating to Accounting Matters will be reviewed under Audit Committee direction and oversight by the internal legal counsel, outside counsel, internal auditor or such other persons as the Audit Committee determines to be appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.
- Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.
- The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

Reporting and Retention of Complaints and Investigations

- The Chairman will maintain a log of all complaints, tracking their receipt, investigation and resolution and shall prepare a periodic summary report thereof for the Audit Committee. Copies of complaints and such log will be maintained in accordance with the Company's regular document retention practices.