

HISTOGEN INC.

POLICIES AND PROCEDURES FOR COMPLAINTS REGARDING ACCOUNTING, INTERNAL ACCOUNTING CONTROLS, FRAUD OR AUDITING MATTERS

The following procedures have been adopted by the Audit Committee of the Board of Directors (the “*Audit Committee*”) of Histogen Inc., a Delaware corporation (the “*Company*”), to govern the receipt, retention and treatment of complaints regarding the Company’s accounting, internal accounting controls or auditing matters, and to protect the confidential, anonymous reporting of employee concerns regarding questionable accounting or auditing matters.

POLICY

The Company is committed to full and accurate financial disclosure and to maintaining its books and records in compliance with all applicable laws, rules and regulations. The Company wishes to encourage employees and interested third-party vendors, customers and business partners to make us aware of any practices, procedures or circumstances that raise concerns about the integrity of our financial disclosures, books and records.

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

Employees will be made aware of the procedures contained herein and will be given the opportunity to submit for review by the Company confidential and anonymous Accounting Complaints regarding the following matters. The following is not an exhaustive list, and 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 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;
- misrepresentation or false statement 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. 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.

Accounting Complaints will be reviewed under Audit Committee direction and oversight by the Company's designated compliance officer ("**Compliance Officer**") or such other persons as the Audit Committee determines to be appropriate.

The Company will abide by all laws that prohibit retaliation against employees who lawfully submit complaints under these procedures.

In the event that the Company contracts with a third party to handle complaints or any part of the complaint process, the third party will comply with these policies and procedures.

PROCEDURES

The Company urges any person desiring to make an Accounting Complaint to contact the Compliance Officer directly. For persons who wish to make an Accounting Complaint but do not wish to contact the Compliance Officer directly, the Company has established alternative procedures to report an Accounting Complaint anonymously. Any person who desires to report an Accounting Complaint has three (3) options for doing so (and may elect to use any of them).

Receipt of Accounting Complaints

1. **Ethics Helpline**: Any person with an Accounting Complaint can contact the Ethics Helpline, which is available 24 hours a day, 7 days a week at 858-376-2690 to submit his or her Accounting Complaint. Employees need not provide their name or other personal information and reasonable efforts will be used to conduct the investigation that follows from any employee report in a manner that protects the confidentiality and anonymity of the employee making the report. The report may be received by a third-party contractor specifically engaged to provide the helpline services or an internal person specifically designated to receive helpline reports. Among other things, the following information may be requested by the person receiving the report:
 - if the reporting person is an employee, the business function in which the reporting person works and, if the reporting person 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 reporting person (unless an employee decides to remain anonymous).

The information from the report 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 and shall be provided to Compliance Officer.

2. **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 the members of the Audit Committee. Employees submitting this information need not provide their name 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.

3. Written Complaints: Any person may submit a written Accounting Complaint to Compliance Officer at the following address:

Histogen Inc.
10655 Sorrento Valley Road, Suite 200
San Diego, CA 92121
Attn: Compliance Officer

Employees submitting this information need not provide their name 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 Compliance Officer and/or the Audit Committee according to the procedures set forth above, and in the event of the Compliance Officer's extended absence, the chairperson of the Audit Committee, who shall report directly to the Audit Committee on such matters.
2. The Compliance Officer or the Audit Committee, as applicable, shall review the Accounting Complaint, and may investigate it himself or herself or themselves or may assign another employee, outside counsel, advisor, expert or third-party service provider to investigate or assist in investigating the Accounting Complaint. The Compliance Officer or 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 legal counsel or any other attorney in the course of the investigation.
3. Unless otherwise directed by the Compliance Officer or 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 Compliance Officer or the Audit Committee, as applicable. 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 Compliance Officer or the Audit Committee, as applicable, the Company shall provide for appropriate funding, as determined by the Compliance Officer 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. At least once per each calendar quarter and whenever else as deemed necessary, the Compliance Officer shall submit a report to the Audit Committee and any other member of Company management that the Audit Committee directs to receive such report, that summarizes each Accounting Complaint made within the last 12 months and shows specifically: (a) the complainant (unless anonymous, in which case the report will so indicate), (b) a description of the substance of the Accounting Complaint, (c) the status of the investigation, (d) any conclusions reached by the investigator and (e) findings and recommendations.
6. At any time with regard to any Accounting Complaint received by the Compliance Officer or the Audit Committee, as applicable, the Compliance Officer may specify a different procedure for investigating and treating such an Accounting Complaint, such as when the Accounting

Complaint concerns pending litigation, in which case it must be reported to the members of the Audit Committee.

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 Compliance Officer or any person assigned to investigate the complaint on his/her behalf, 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 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

These Policies and Procedures for Complaints Regarding Accounting, Internal Accounting Controls, Fraud or Auditing Matters (the "**Complaint Procedures**") are intended to meet the requirements of Rule 10A-3(b)(3) under the U.S. Securities Exchange Act of 1934, as amended.

Review

These Complaint Procedures will be subject to the periodic review of the Audit Committee. Any proposed changes to these Complaint Procedures will be, upon recommendation of the Audit Committee, reviewed and approved by the Board.

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