VOLKSWAGEN

AKTIENGESELLSCHAFT

RULES OF PROCEDURE

for the Volkswagen Group Complaints Procedure

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A. COMPLAINTS PROCEDURE WITHIN THE VOLKSWAGEN GROUP

I. What are the values on which the complaints procedure is based?

We are convinced that sustainable business is only possible through ethical, fair and honest actions. Respect for law and legislation, in particular human rights, is therefore an integral part of the corporate culture of the Volkswagen Group. As part of our corporate work, we fully acknowledge our social responsibility and, as a global Group, take human rights, integrity and fair conduct within the company and along our supply chains very seriously.

The Volkswagen Group Complaints Procedure is an important part of safeguarding our corporate values and beliefs, and is used to uncover about potential abuse and malpractice in order to put an end to it.

II. To what does this Rules of Procedure apply?

This Rules of Procedure describes **generally applicable principles** for handling reports of potential abuse or malpractice in the Volkswagen Group and along the associated supply chains within the Volkswagen Group Complaints Procedure. It is binding for personnel involved in the complaints procedure. In principle, the processes described in this Rules of Procedure apply, provided that the official reporting channels described in B. II are used.

In addition to the Rules of Procedure, Volkswagen AG and its Group entities have issued further internal regulations, standards and work instructions which further define individual parts and responsibilities within the Complaints Procedure, in particular with regard to the rights and obligations of employees involved in the Complaints Procedure. These rules and regulations are in accordance with this Rules of Procedure and are published internally within the Group.

III. Which complaints are dealt with by the Complaints Procedure?

The purpose of the Volkswagen Group Complaints Procedure is to receive and handle reports to potential violations of rules or abuse within the Volkswagen Group and in its associated supply chains. However, the Complaints Procedure does not deal with any product or service-related customer concerns or complaints. These concerns should be addressed to Volkswagen Customer Care.

IV. How is the Complaints Procedure structured?

Experts from various internal company departments are involved to ensure the best possible handling of reports of potential abuse or malpractice, particularly due to the size and complexity of the Group and the processes along the supply chain. They include in particular

- The Group Whistleblower System, within Group Compliance, which operates the internal and external reporting channels and ensures that reports of potential regulatory violations by Volkswagen Group employees and business partners along the supply chain are handled properly.

- The Supply Chain Grievance Mechanism, within Group Procurement, which plays a key role in investigating possible supplier violations.

B. SUBMISSION OF A COMPLAINT

I. Who can lodge a complaint?

Anyone can submit a report or complaint about potential abuse or malpractice within the company and along the supply chain.

An effective power of attorney may be requested if a report is submitted on behalf of a person potentially affected in order to obtain individual remedial measures in accordance with the German Supply Chain Due Diligence Act (LkSG). This does not affect the examination and handling of the report.

II. How can a complaint be lodged?

A complaint can be lodged via the various channels supervised by the Whistleblower System:

- ***By direct email to*** io@volkswagen.de.

- ***By post:*** *Volkswagen AG - Central Clarification Office, Brieffach 11/1717, Berliner Str. 2, 38440 Wolfsburg, Germany*

- ***Online reporting channel,*** Introduction (bkms-system.com): communication and the exchange of documents is done confidentially and protected via a separate mailbox. Whistleblowers can thus remain anonymous if they so wish and providing this is legally possible.

- ***24/7 Hotline***
  - International toll-free number **+800 444 46300** (Access to this number may be restricted by the caller's provider)
  - Various country-specific phone numbers (LINK)

- ***Personal meeting*** (appointment required)

- ***Ombudsperson***. Whistleblowers can remain anonymous to the company if they so wish.

The telephone hotline can be used to send a message in German, English, French, Polish, Portuguese, Spanish, Russian and Hungarian by means of a simultaneous translation.

Written reports can be accepted through all other channels in all living languages and, if necessary, they can be translated into the working languages of the Complaints Procedure (German and English). This also applies to communication with the person submitting the report. However, if requested, Volkswagen will endeavour to communicate in the language of the person submitting the report, but cannot guarantee this. As a rule, complaints are handled in German and English.

Detailed information on the listed contact channels is available at Whistleblower system (volkswagenag.com).

III. What can be reported?

Any potential abuse or malpractice within the company or along the supply chain can be reported to the Complaints Process. The reporting channels are set up in particular to receive reports relating to:

- Suspected instances of employees of the Volkswagen Group being in breach of applicable legislation (laws, regulations etc., in particular those referred to in para. 2 sec. 2 of the Whistleblower Protection Act or the EU Directive 2019/1937) or internal company regulations (in particular violations of the principles of the Code of Conduct).

- Suspected instances of violations by business partners of applicable legislation or the Code of Conduct for Business Partners of the Volkswagen Group

- Suspected instances of other violations of applicable legislation, regulations, other governmental regulations or directly applicable legal acts of the European Union (including violations of rules and regulations by direct suppliers of Volkswagen AG or one of its subsidiaries), which may be attributable to Volkswagen AG or one of its subsidiaries, and

- Human rights and environment related risks, possibly attributable to Volkswagen AG or one of its subsidiaries or its direct or indirect suppliers, as well as violations of human rights and environment related obligations under the Act on Corporate Due Diligence in Supply Chains (LkSG)

- Other potentially abusive malpractices of Volkswagen AG or one of its subsidiaries or suppliers

IV. What information should a complaint include?

The following information is helpful for the handling of the complaint:

- **An outline of the circumstances** in chronological order, preferably with the following information:

  - *What happened?*
    Specific description of the incident and context – the more detailed, the better.

  - *Where did it happen?*
    Production hall, department etc.

  - *When did the incident occur? Is the violation still ongoing?*
    Date or period, time

  - *Who are the people or groups of people affected or injured by this? What is the extent of the damage?*
    Name(s), number, severity of the abuse/malpractice etc.

  - *Who could be responsible for the abuse/malpractice?*
    Name of the person/department/position, name of the Volkswagen company or brand or name of the business partner or supplier in the further supply chain where the instance of abuse/malpractice has occurred. In this context, information on the possible motivation of the persons involved can also be helpful.

- Which **law or internal regulation** has been violated? What is the link to the business activities of the Volkswagen Group?

- Is there **proof or evidence**? Photos, videos, documents, possible witnesses etc.

- **What expectations** are there **regarding possible preventative or remedial actions?** What is the specific or intended objective of the complaint?

- Has **anyone else** already been **informed** of the abuse or malpractice?

- How should **future contact** take place? Provision of contact data for further communication or expression of a wish for anonymity or maximum confidentiality, e.g. no mention of the name of the whistleblower or complainant in the course of the investigation

The above information will facilitate and accelerate the proper handling of a complaint. The list is therefore intended as an aid in formulating a complaint. However, a complaint does not need to provide information on all the above points as a prerequisite for handling it.

C. PROCEDURE

I. What happens after a complaint has been lodged?

Depending on the type of complaint channel selected, receipt of the complaint will be confirmed in writing or electronically, providing that contact details have been provided.

II. How is the complaint examined?

Following receipt of a complaint via the external reporting channels supervised by the Whistleblower System, the complaint is first documented and assigned an individual reference number. If the complaint concerns a situation that does not involve employee misconduct in a company department or a Volkswagen Group business partner along the supply chain, the Whistleblower System will immediately forward the complaint to the relevant office within the Group responsible for handling the complaint. The whistleblower or complainant will be notified of the department responsible for further examination of the matter. In the event of complaints against employees of the Volkswagen Group, the Whistleblower System per se will be responsible for the ongoing handling of the matter.

In a first step, the relevant body will check the plausibility and validity of the complaint to the extent that there are sufficient indications as per the submission that rule violations are occurring or have occurred or whether there would be relevant risks according to the German Supply Chain Due Diligence Act (LkSG). The aim is to determine whether there is a "suspicion" that makes it legally permissible and necessary to take further investigative and/or clarification measures, as well as possible preventative and remedial measures, while respecting data protection. Where it is possible to contact the whistleblower or the complainant, the facts of the complaint will actually be discussed with the whistleblower or complainant. This will include, in particular, clarification of questions of understanding and obtention of further information.

If there are suspicions, an investigation will be undertaken to determine which investigative or clarification measures (so-called follow-up measures) are required in each individual case. These include discussions with the supplier, supplier audits, or the conduct of a formal internal investigation. If necessary, interim measures may also be put in place or ordered.

At the same time, an investigation will also examine the extent to which the company may or should take further legal and effective action at this stage as a result of the complaint.

The Complaints Process will be terminated if the facts – even after discussion with the whistleblower or complainant – do not constitute sufficient suspicion regarding violations of rules or relevant risks according to the German Supply Chain Due Diligence Act (LkSG), or continued handling of the matter would be legally inadmissible. In the event of its termination, the whistleblower or complainant will be informed of the reasons for its rejection.

III. What might the outcome of the Complaints Procedure be?

Depending on the outcome of the follow-up measures, company decisions will be taken to adequately counter any identified violation or risk, e.g. personnel measures, adjustments to processes. This can lead to the severance of employees and the termination of business relationships.

If abuse or malpractice in a company department in Germany is established from complaints with relevance to the German Supply Chain Due Diligence Act (LkSG), countermeasures will be put in place and monitored to immediately terminate the risk or violation and avoid its recurrence. As a rule, this principle also applies to the company's own departments abroad – subject to conflicting national regulations.

IV. How is the complainant/whistleblower involved in the investigation of the complaint?

Every complaint is taken seriously by the company. The whistleblower or complainant will fundamentally therefore always be informed about the handling of the facts and the outcome of the individual steps. Maximum possible transparency towards the whistleblower or complainant is sought when handling the complaint. In many cases, however, the company must also take into account conflicting legally protected interests of other persons and companies in obtaining information, e.g. data protection requirements or other confidentiality obligations, when investigating a person.

V. How long is the investigation of the complaint?

The duration of the process depends on the scope and complexity of the complaint. Complaints are given high priority when it comes to handling them. The investigation of the complaint will be conducted quickly and without undue delay on the part of the company. Depending on its scope and complexity, the proper investigation of complaints can take several days, but in some cases even several months.

During the investigation of the facts, the whistleblower or complainant will be given sufficient time to present relevant aspects and respond to relevant questions on the part of the company.

VI. Is the Complaints Procedure free of charge?

The whistleblower or complainant can take advantage of the Complaints Procedure described in this Rules of Procedure free of charge.

However, the company will not, in principle, assume any costs and expenses incurred by the whistleblower or complainant in connection with the use of the Complaints Procedure; in particular, no travel expenses or legal advice will be paid.

D. PROCEDURAL PRINCIPLES

I. How is the confidentiality of the Complaints Procedure safeguarded?

Employees entrusted with the handling of complaints must fundamentally treat the information they obtain as confidential with regard to other persons. This applies in particular to personal data.

The identity of the whistleblower or complainant will not be disclosed if requested by them and this is legally permissible.

Any legal and regulatory disclosure and reporting requirements are exempt from the principle of confidentiality.

II. Is the whistleblower or complainant protected from adverse effects?

Discrimination, intimidation or hostility toward the whistleblower or complainant, as well as other reprisals against the whistleblower or complainant or persons who cooperate in investigations to the best of their knowledge and belief, are inadmissible and will not be tolerated.

It is not permitted to adversely affect or obstruct investigations, and in particular to influence witnesses, and suppress or tamper with documents or other evidence.

The whistleblower or complainant and persons who cooperate in investigations to the best of their knowledge and belief will be best protected by the company from discrimination and reprisals within the limits of the possibilities available to the company.

III. Is the Complaints Procedure impartial?

Impartiality is ensured by organisational decisions of the Executive Board, as well as by the 'two-person' principle and the professional independence of instructions.

IV. What other principles govern the Complaints Procedure?

1. Fair process

During investigations, the currently valid version of applicable laws, including data protection legislation and internal Group regulations, will be adhered to.

Only legal investigation methods will be used for investigation purposes and only legally usable information will be taken into account.

2. Presumption of innocence

Investigations are conducted neutrally and objectively subject to the presumption of innocence. Alongside evidence incriminating a suspected person, potentially exonerating evidence must also be examined.

3. Respect for the principle of proportionality

Actions taken under investigations must observe the principle of reasonableness, i.e. they must be suitable, necessary and appropriate to satisfy the purpose of the investigation.

4. Other rights of involvement

If, employee representatives have the right to be involved in the investigation of complaints, the necessary bodies will be involved in this respect.

V. Can affected persons also take legal action against the company?

In the event of a person being affected due to an act of violation on the part of the company, the whistleblower or complainant has the right to take legal action.

VI. Are business secrets protected?

The obligation of the company to safeguard operational and business secrets remains unaffected by this. Information governed by confidentiality will not be released to third parties.

VII. Is data protection guaranteed?

The investigation of the complaint will be carried out in accordance with the GDPR, including the storage and deletion of data and the rules on international data transfer. The following link takes you to the Data Protection Declaration governing the submission of reports: Data Protection Declaration for the Volkswagen Group Whistleblower System

VIII. What is the relationship to other complaints processes?

The Complaints Procedure described here in the Volkswagen Group complies with the legal requirements for a whistleblower system in accordance with the Whistleblower Protection Act or the EU Directive 2019/1937.

IX. Severability clause

If individual provisions of this Rules of Procedure should be ineffective or if there are gaps in this Rules of Procedure, this shall not affect the validity of the remaining provisions.