



WHISTLE BLOWER POLICY

CHANGE LOG

REV	DATE	AMENDMEND DETAILS	IMPACT SECTIONS	CREATED BY	REVIEWED BY	APPROVED BY
1.0	08NOV23	Initial Release	NA	Maheswari B	Venkatesh K	Jayanth Seshadri
2.0	01OCT24	Update as per VWFS HQ guideline		Venkatesh K	Jayanth Seshadri	Jayanth Seshadri
3.0	06FEB26	Update as per VWFS HQ guideline		Venkatesh K	Jayanth Seshadri	Jayanth Seshadri

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1. Area of application

This regulation applies to:

VW Financial Services Overseas AG (including its subsidiaries*)

* This includes all joint venture companies with a share of VW FS Overseas AG of >50%

2. Purpose

Integrity, alongside compliance with laws and regulations (compliance) are the basic principles of our business activities and are top priorities for the Volkswagen Group. They lay the foundation for the good reputation of the group and its brands, for the trust of its customers and business partners, the well-being of its employees as well as of sustainable economic success, which should not be undermined by the risk of significant financial losses from fines, seizure of profit and liability for damages, or criminal prosecution.

The Volkswagen Group places trust in all of its employees. They are expected to be guided by ethical values in their actions, particularly by behaving honestly, dealing fairly with each other, customers and business partners, complying with the laws and rules applicable within the Volkswagen Group (the Code of Conduct), and fulfilling obligations under their employment contracts. The Volkswagen Group expects its management to act as role models.

Violations of regulations, especially breaches or violations of the law or the Code of Conduct, will not be tolerated. Such violations will be sanctioned and, if necessary, reported to the relevant authorities. Sanctions for regulatory violations adhere to the principle of proportionality. In addition to the severity of the violation, social data, performance within the company, responsibilities within the Volkswagen Group, and other specific circumstances of the individual case are taken into account.

In order to prevent violations, identify them promptly, take corrective actions and impose sanctions, regularly scheduled training sessions on compliance with the applicable laws and internal regulations are required, along with a corporate culture based on integrity and personnel selection and development. This requires vigilance from all employees, their willingness to report potential violations if reasonable suspicion arises, and timely, objective clarification of suspicious activity reports, as well as sanctions by the Volkswagen Group for detected violations.

Whistleblowers must be protected against discrimination and retaliation. Employees will be treated fairly during investigations of violations and, until proven otherwise, presumed innocent.

The Volkswagen Group has established a Compliance organisation to prevent and detect any and all violations and to provide consulting services on compliance with laws and internal regulations. The Central Investigation Office was established, and ombudspersons were appointed, to receive and process reports of regulatory violations affecting the Volkswagen Group. The Central Investigation Office steers on behalf of the Head of the Central Investigation Office the investigations of Serious Regulatory Violations.

This Policy conclusively and comprehensively governs the activities of the Investigation Offices and the Investigation Units regarding the investigation of potential Regulatory Violations that were

reported via the intake channels of the Whistleblower System. The Investigation Units may adopt supplementary provisions as long as they do not contradict this Policy.

This Policy does not restrict the independence of Internal Audit in their duties and processes outside of this Policy, particularly regarding Program- and Special-Audits, as well as with regard to direct reporting to the Management Board and the Audit Committee of the Supervisory Board.

3. Terms and definitions

Employee Representatives are members of the works council pursuant to the Works Constitution Act (Betriebsverfassungsgesetz), the executive representative committees pursuant to the Representative Committee Act (Sprecherausschussgesetz), as well as comparable bodies (e.g. Volkswagen Management Association e.V.).

Reasonable suspicion exists if there is concrete indication of a Serious Regulatory Violation.

Employees encompass all individuals employed within the Volkswagen Group, including trainees, apprentices, managers, and board members. Employees, as defined in this regulation, also include individuals:

- whose contract of work or service is suspended because they are assigned for a specific time to a non-controlled shareholding,
- who are exempt from their work obligation e.g., in the course of leave of absence, time asset schemes, partial retirement regulations, or
- who have left the Volkswagen Group with a guarantee of reemployment.

Persons Implicated are those employees suspected of regulatory violations.

Managers include employees from senior management (grade 29 and above)

Follow-up Measures are additionally taken by the relevant Investigation Office following the completion of the Validation Procedure of a Suspicious Activity Report. Follow-up Measures specifically include:

- Conducting an internal investigation of a suspected Serious Regulatory Violation by an Investigating Unit
- Conducting an internal investigation of a suspected Other Regulatory Violation by an Investigating Unit on Group level in special cases
- Conducting an in-depth investigation of facts
- Referring the whistleblower or forwarding of the Suspicious Activity Report to another body, or
- Closure of proceedings
- The process for the handling of a Suspicious Activity Report is regulated in detail in Annex 2: "Process for the handling of Suspicious Activity Reports – Serious Violations"

Categorization is defined as classification of a Suspicious Activity Report by the Central Investigation Office after completing the Validation Procedure and deciding on the Follow-Up Measures.

The process for the handling of Suspicious Activity Reports is detailed in Annex 2: "Process for the handling of Suspicious Activity Reports – Serious Violations"

Group-relevant is a Suspicious Activity Report either affecting Employees of several companies which fall under the competence of various Investigation Offices, or so severe that it can have consequences across the entire Volkswagen Group.

Plausibility is the verification process to determine whether the situation described in the report is actually feasible.

Regulatory violations encompasses all intentional or negligent breaches / violations of regulations of applicable law (e.g. statutory laws, regulations) or internal company regulations (especially violations of the Code of Conduct or employment contractual obligations) by employees in connection with, or based upon, their employment with the Volkswagen Group.

For investigations and sanctions of violations, a distinction is made between **Serious and Other Regulatory Violations**. Potential sanctions are not determined by this distinction. Other Regulatory Violations may also result in any legally permissible personnel measure, including, but not limited to, termination of employment.

Serious Regulatory Violation is a Regulatory Violation

That significantly affects the interest of the Volkswagen Group or one of its group companies, in particular interests of reputation or financial interests, or

That significantly violates the ethical values of the Volkswagen Group.

Examples for circumstances that in principle constitute a Serious Regulatory Violation include:

- Corruption, anti-trust, or competition law offenses
- Violations of human rights (e.g. prohibition of child labor)
- Money laundering and terrorism financing
- Violations of tax law entailing criminal or administrative penalty proceedings
- Violations of environmental law entailing criminal or administrative penalty proceedings and other violations of US environmental protection regulations
- Substantial violations of product safety or vehicle specific technical conformity regulations
- Substantial violations of data protection law
- Substantial violations committed by employees in the upper management circle and above (OMK and above) that are capable of impeding their function as a role model for compliance and integrity as outlined in the Code of Conduct;
- Violations of the prohibition of discrimination, impairment or obstruction as outlined in paragraph 6.2 of this regulation
- Misuse of the Whistleblower System by making false accusations against one's better knowledge
- Failure to comply with the reporting obligation according to paragraph 7 of this regulation
- Further Regulatory Violations, in particular criminal offenses
- resulting in financial damage or a risk of financial damage for the affected Group company exceeding 50,000 EUR
- causing a high risk of considerable sanctioning of the company (e.g. fines and levies; exclusion from business with authorities, loss of business operation licenses);
- against sexual self-determination
- involving very serious consequences for physical or mental health, or
- jointly committed or committed by systematically exploiting of existing organizational structures.

The Central Investigation Office will provide further binding explanations on the categorisation of a case as a Serious or Other Regulatory Violation based on materiality, the potential risk for the company, scope, or amount, as well as effects on environment and life and limb, and publish them on the Intranet. Group companies are obligated to make these explanations known in an appropriate manner.

The procedure for investigating Suspected Cases of Serious Regulatory Violations is detailed in Annex 2: “Process for the handling of Suspicious Activity Reports – Serious Violations”.

An **Other Regulatory Violation** is any regulatory violation that is not classified as a Serious Regulatory Violation. The investigation of Other Regulatory Violations and imposition of sanctions is predominantly carried out in accordance with processes that are defined outside this regulation.

This particularly applies to **work errors** caused by employees resulting from negligence (incorrect or incomplete performance of defined operating processes despite appropriate instruction) and conduct merely affecting **work quality** (e.g. delayed start of work, disturbance of operational processes, lack of due care).

A **Sanctioning Recommendation** issued by the Central Investigation Office contains a recommendation for appropriate disciplinary HR measures in cases where a Serious Regulatory Violation was confirmed.

Investigation is the internal clarification of potential regulatory violations from the time of receipt of a Suspicious Activity Report at an Investigation Office until the closure of the procedure, with or without sanctions.

A **Suspicious Activity Report** is any information or alert concerning potential Regulatory Violations received by an Investigation Office, including via telephone, e-mail, post, internet tool (BKMS), in person appearance and via Ombudspersons.

A **Suspected Case** is a categorized Suspicious Activity Report in regards to which Reasonable Suspicion of a Regulatory Violation or other legal violations was identified during the Validation Procedure.

The **Validation Procedure** is the assessment of a received Suspicious Activity Report by the relevant Investigation Office concerning factual and legal aspects as to what extent Reasonable Suspicions for a Regulatory Violation exist.

This is detailed in Annex 2: “Process for the handling of Suspicious Activity Reports – Serious Violations”.

4. Functions within the Whistleblower System

Line Manager: Every Supervisor is obliged with reacting to Employee misbehaviour. Particularly, the disciplinary Line Managers and the Human Resources department are obliged to look into any potential Other Regulatory Violations whilst complying with the relevant policies, organizational structure and (HR) processes and to respond appropriately to any ascertained misconduct, particularly by imposing an appropriate sanction. Concerning potential Serious Regulatory Violations, Supervisors have to observe the regulations in particular on responsibilities and procedures (see section 8 & 9 of this regulation). In case of doubt as to the differentiation between Serious and Other Regulatory Violations they shall seek advice from the Compliance Organization or the competent Investigation Office. Supervisors shall notably support the work of the Whistleblower System and ensure that, within their area of responsibility, their Employees are given appropriate information about rights and obligations under this regulation.

Investigation Offices: As far as this regulation refers to Investigation Offices, it means the Central Investigation Office, the Brand Investigation Offices and the Regional Investigation Office China.

Their tasks and responsibilities are specified in detail in this regulation (see section 10) and particularly in Annex 2 "Process for processing Suspicious Activity Reports – Serious Violations". The Central Investigation Office is established within the Group Compliance department. The Central Investigation Office is the Investigation Office for the Volkswagen AG and all Group entities, which are not assigned

to a Brand Investigation Office or the Regional Investigation Office China. It handles Suspicious Activity Reports related to any Group entity that are relevant to the Group.

The Central Investigation Office additionally assumes a Group-wide coordinative function, as outlined in section 10. It has the competence to monitor and coordinate the Brand Investigation Offices and the Regional Investigation Office China. It issues uniform and Group-wide regulations for the handling of Suspicious Activity Reports as defined in this regulation.

The Central Investigation Office is also responsible for Group-wide reporting concerning Suspicious Activity Reports. The Central Investigation Office reports directly to the Group Chief Compliance Officer of the Volkswagen Group as well as to the member of the Board of Management responsible for Compliance. The reports must be submitted on a regular basis and on a case-by-case basis.

The Head of the Central Investigation Office regularly informs the Chairman of the Group Works Council about the current status of the Whistleblower System via an anonymized reporting.

Compliance Organisation: The entire Volkswagen Group Compliance organization supports the work of the Whistleblower System.

- Compliance Officers of the Group companies play a crucial role within the Whistleblower System. Their tasks with regard the Whistleblower system include amongst others:
- Advising and training their management regarding the tasks, requirements, processes, and responsibilities related to the Whistleblower System.
- Perform and provide regular communication and training measures on the Whistleblower System within the respective Group company and the resulting requirements. They will receive support from Group Compliance, the Central Investigation Office or the competent Investigation Office.
- Consulting Employees on the Whistleblower System. This also includes advice as to whether a Suspicious Activity Report must be submitted to the Whistleblower System in a specific case.
- Being available to the Investigation Offices as a contact person for handling Suspicious Activity Reports. In this function, they support the Investigation Offices in performing the tasks in accordance with this regulation. Performing their own personal checks and Investigations relating to Suspicious Activity Reports according to paragraph 4 of this regulation, particularly those involving other departments, is not part of the advisory function of a Compliance Officer and requires prior consent of the competent Investigation Office.

Disciplinary Committee for the Top Management: The respective Disciplinary Committee for the Top Management is responsible for deliberating and recommending personnel measures regarding proven Serious Regulatory Violations by Employees from the Top Management Circle upwards (TMK). Requirements for the establishment, composition and responsibilities of the Disciplinary Committee for the Top Management are regulated separately.

Suitable Body: The relevant Investigation Office may commission so-called Suitable Bodies for the handling of Suspicious Activity Reports of Other Regulatory Violations or perform an in-depth clarification of facts. Any organizational unit may be commissioned as a Suitable Body if – based on its responsibilities and the capabilities of its Employees – it may be assumed that this organizational unit is capable of adequately performing the responsibilities of a Suitable Body. Relevant internal responsibilities of the respective Group company should all be considered when selecting the Suitable

Body. For VW FS Overseas AG, the Suitable Body is HQ Compliance of VW FS Overseas AG or the local Compliance department.

Ombudspersons: The Group Chief Compliance Officer of the Volkswagen Group, in agreement with the member of the Board of Management responsible for Compliance, mandates external lawyers as Ombudspersons who:

- receive reports of potential Regulatory Violations (also anonymously if desired by the whistleblower);
- advise whistleblowers in relation to the issuing of the reports;
- communicate with the whistleblowers and ask any necessary questions; and
- then forward reports in agreement with the whistleblower to the Central Investigation Office.

They do not perform any additional investigations themselves. The appointed Ombudspersons are bound by professional secrecy within the terms of applicable law. To maintain the anonymity of a whistleblower, it is ensured that the Volkswagen Group is given no opportunity to obtain access to the data stored by the Ombudspersons. In consultation with the Central Investigation Office, Group companies outside Germany that have already appointed Ombudspersons at their own cost, may retain these as far as the activities of the Ombudspersons is structured and performed in accordance with the rules provided for in this paragraph.

HR department and HR Coordinator: The responsible HR departments support the Supervisors and the Investigation Offices in properly and promptly investigating any potential Regulatory Violations by Volkswagen Group Employees, as well as in sanctioning of proven Regulatory Violations by Volkswagen Group Employees. The Executive Director of Labour Relations of the Volkswagen AG (Arbeitsdirektor) appoints an HR Coordinator who centrally performs the tasks of the HR department defined by this regulation in relation to proven Serious Regulatory Violations. The HR Coordinator may act by proxy.

Investigating Units: Investigating Units for Serious Regulatory Violations include Group Audit, Group Security, and Group Legal, as well as the units designated to conduct Investigations within the jurisdiction of the Brand Investigation Offices. To the extent that Investigating Units act pursuant to this regulation, they act as part of the Second Line and have to comply with instructions from the Central Investigation Office. This authority to issue instructions only relates to the activities as an Investigating Unit and is therefore limited in time to the course of an Investigation and in person to the member or members of staff made available to execute the task of the Investigating Unit.

5. Procedural principles

5.1 Procedural principles and safeguards

The procedural rules laid out in Annex 1: “Procedural principles and safeguards” must consistently adhered to when handling Suspicious Activity Reports in the Whistleblower System. This is especially crucial in the context of investigations of potential cases of Serious and Other Regulatory Violations conducted by or on behalf of the relevant Investigation Office.

5.2 Prohibition of discrimination, adverse effects or obstruction

Discrimination, intimidation, and hostility towards whistleblowers, as well as any reprisals against them due to their Suspicious Activity Reports, are unacceptable and must not be tolerated.

Furthermore, individual who participate in good faith in an investigation, particularly by providing documents and information, should not face any disadvantages, intimidations, hostility or reprisals as a result of their participation.

Impairing or hindering, such as influencing witnesses or suppressing / manipulating documents or other evidence, is strictly prohibited.

Whistleblowers and employees who support whistleblowers or the investigations because of Suspicious Activity Reports must be protected to the fullest extent possible from discrimination and reprisals due to their submissions or participation in the investigation, within the company's capabilities.

Whistleblowers or other employees who experience or become aware of discrimination due to their submissions, statements, or provision of information should contact the competent Investigation Office. The Central Investigation Office must open a case and investigate the facts in accordance with this regulation (e.g. paragraph 4 serious violation).

6. Reporting of Violations

Employees should report suspicions of Regulatory Violations. Potential Serious Regulatory Violations should be reported directly to HQ Compliance of VW FS Overseas AG, local Compliance, the Central Investigation Office or the Ombudspersons via one of the available intake channels.

Potential Other Regulatory Violations may also be reported to HQ Compliance of VW FS Overseas AG, local Compliance, or the Ombudsperson; however, they should preferably be directed to the respective disciplinary Line Manager, the local Compliance Officer, or directly to the relevant bodies within the Group.

Employees at Management Levels are obligated to report any Reasonable Suspicion concerning Serious Regulatory Violations to the Central Investigation Office, HQ Compliance of VW FS Overseas AG, local Compliance or the Ombudspersons.

This obligation does not affect any other existing obligations stipulated elsewhere for documentation and information.

The reporting obligation for employees at Management Level is also fulfilled by reporting to the respective disciplinary superior, the relevant HR department, the relevant Legal department, the relevant Compliance department, or a member of the board of the respective company. The person obligated to report must document the submission to the aforementioned recipients.

The aforementioned recipients must document the reports received and forward them in full and without delay to the Central Investigation Office, HQ Compliance of VW FS Overseas AG, local Compliance or the Ombudspersons.

The above-mentioned regulations do not affect the rights and obligations of employees to notify Employee Representations, external reporting points, and other governmental and official bodies.

7. Responsibilities and Contact Information

7.1 Responsibilities of the Central Investigation Office

In principle, the Central Investigation Office is responsible for the handling of all Suspicious Activity Reports, especially suspected Serious Regulatory Violations.

Contact to the Central Investigation Office of VW AG (E-Mail, Mail, personal)

E-Mail: io@volkswagen.de

Mail Address & personal:

Volkswagen AG

Central Investigation Office
Postfach 1717
Berliner Ring 2
38440 Wolfsburg
Germany

If you want to come by personally, please agree an appointment beforehand via io@volkswagen.de

7.2 Responsibilities of HQ Compliance of VW FS Overseas AG or local Compliance

Every employee of the VW FS Overseas Group to whom a whistleblower entrusts their Suspicious Activity Report is obligated to report the suspected case immediately to HQ Compliance of VW FS Overseas AG (e.g. via email: indication-overseas@vwfs.com) or local Compliance.

If hints are received by HQ Compliance of VW FS Overseas AG that do not fall within their areas of responsibility, they must be promptly forwarded to the responsible Investigation Office (e.g. Investigation Office of another Brand). If the information is relevant for the Volkswagen Group, it must be forwarded to the Central Investigation Office for further processing.

7.3 Contact information Ombudspersons

- E-Mail: dr-buchert@dr-buchert.de
- Phone: +49-69-71033330
- Fax: +49-69-71034444
- Mail address: Kanzlei Buchert Jakob Partner
 - Kaiserstraße 22
 - 60311 Frankfurt am Main
- Encoded transmission: <https://report.ombudsperson-frankfurt.de/en>

7.4 „SpeakUp“ channels

Volkswagen AG has established new “SpeakUp” channels, including a 24/7 hotline, a website and an app. All details can be found on the Intranet and on the VWFS Overseas AG corporate website: <https://www.vwfs-overseas.com/Responsibility/whistleblower-system.html>

8. Procedure

8.1 Handling of Suspicious Activity Reports

The specific procedural steps for handling of Suspicious Activity Reports, including the relevant tasks and responsibilities, and the possible Follow-up Measures, are defined in detail in Annex 2: “Process for the handling of Suspicious Activity Reports – Serious Violations”.

The guidelines and process standards of Investigating Units’ or Suitable Bodies’ shall apply in a supplementary manner.

8.2 Remedy of unlawful conditions

If an Investigation Office becomes aware of continuing unlawful conditions, it shall immediately inform a responsible for remedying the respective violations, while adhering to the procedural principles and procedural safeguard (see Annex 1: “Procedural principles and safeguards”), irrespective of categorization.

8.3 Obligation to cooperate

All Group companies and their employees are obligated to fully support investigations conducted in accordance with this regulation at all stages. This includes, in particular, making documents and data available in full and providing comprehensive and truthful information.

9. Other tasks of the Central Investigation Office

9.1 Maintenance of internal intake channels

The Central Investigation Office maintains intake channels through which Employees of the Group and other individuals can contact the Central Investigation Office to file Suspicious Activity Reports, either verbally or in writing.

Attention must be paid to possible synergies. Therefore, the Group-wide intake channels maintained by the Central Investigation Office must primarily be used, adapted if necessary.

9.1.1 Focus on internal reporting channels

These intake channels are dedicated to receiving reports, in particular concerning:

- Serious Regulatory Violations as defined in paragraph 4 of this regulation.
- Other violations of any applicable statutory laws, other public regulations, or directly applicable acts of the European Union (including such violations by direct suppliers of Volkswagen AG or one of its Group companies) that may be attributable to Volkswagen AG or one of its Group companies
- Other potentially abusive practices of Volkswagen AG or one of its Group companies.

The Chief Compliance Officer of Volkswagen AG may extend the scope of the intake channels to also include reports concerning violations of due diligence obligations related to human rights or the environment in supply chains of the Volkswagen AG or its subsidiaries.

9.1.2 Topics not covered

The reporting channels are generally not intended for:

- Questions, submissions, and complaints from customers and other users of the Group's products unless involving Regulatory Violations.
- Criticism of the general business policy of the Group and its companies.
- Requests for the review of incidents relating to the contractual employment status of the reporting person.
- Requests for the review of decisions made by Volkswagen AG or one of its Group companies concerning the reporting person, which are or have already been subject of proceedings before state courts or in comparable arbitration mechanisms.

9.2 Operation of an IT-based Case Management System

The Central Investigation Office operates an IT-based case management system, document, and archive in their area of responsibility for investigating hints that suspect incidences of Serious Regulatory Violations. Based on this system, meaningful statistics are generated, which include in the risk assessment of Group Compliance and taken into account for the further development of the Compliance Management System of the Volkswagen Group. Anonymized statistics on confirmed cases

of regulatory violations may be published internally within the company taking, into account data protection law.

9.3 Notification Obligations

To the extent permitted by data protection law and without compromising the protection of whistleblowers, persons implicated, and the success of the investigation, the Central Investigation Office informs the Chief Compliance Officers of the group companies at cycles to be determined by the Central Investigation Office about relevant cases of whistleblowing in its area of responsibility.

The respective Investigation Office supports the Compliance Organization and Risk Management in performing risk analysis and further developing compliance and risk management systems by providing appropriate information and insights obtained from the processing of Suspicious Activity Reports.

The Investigation Offices are obliged to fulfill the reporting obligations to the audit and risk management within the framework of the risk management system.

Group companies, in execution of respective HR Compliance processes, may inquire with the Central Investigation Office whether employees who are to be promoted are subject of ongoing investigations for alleged Serious Regulatory Violations or whether employees against whom personnel measures are to be taken might enjoy protection as whistleblowers. To ensure compliance with all applicable data protection laws and regulations, a respective binding process for those inquiries is jointly established by the Central Investigation Office and the department Konzern Personalpolitik und -standards at Volkswagen AG

9.4 Establishment of a Coordination Committee

Each Investigation Office establishes a Coordination Committee in order to facilitate the professional exchange of stakeholders involved in the entire investigation process. The respective head of the Investigation Office will convene and chair the meetings of the Coordination Committee.

The Coordination Committee serves the purpose of exchanging opinions between the Investigation Office and other participating departments, supporting the efficiency of managing internal Investigations. Sessions may be held via phone, Teams, or similar methods.

The Investigation Office will set the meeting cycle and the agenda and will establish rules of procedure.

9.5 Qualification

Employees of the Investigation Offices and the Investigating Units are to receive regular training, particularly concerning data protection requirements for the handling Suspicious Activity Reports.

9.6 Target timelines for processing

To ensure efficient and expeditious processing of Suspicious Activity Reports, the Central Investigation Office establishes binding Target Timelines for various processing durations, and it will communicate them to the other Investigation Offices, the Investigating Units, and the Group HR Coordinator. The Heads of the Brand Investigation Offices will inform their Investigating Units and their respective HR Coordinator.

The relevant Investigation Office will inform the respective Chief Compliance Officer about any significant exceedances of the Target Timelines, discussing possible remedial actions with it. If these actions fail, the Chief Compliance Officer informs the responsible member of the Board of Management.

The adequacy of the Target Timelines must be annually reviewed by the Central Investigation Office. Legal developments and improvements of efficiency in processing must be taken into account.

During the issuance and review of Target Timelines, the Central Investigation Office will consult with the heads of the other Investigation Offices, Investigating Units, and the Group HR Coordinator. Specifically, the Central Investigation Office shall, upon request, receive meaningful information and data on Investigations or the implementation of HR measures, including processing times and instances of exceeding the Target Timelines.

10. Specification for Group companies

10.1 Implementation of the regulation

Group companies must adopt this regulation without undue delay.

Deviations from the content of this regulation are only permissible if they are mandatorily required by provisions of national law, public regulations, or specific agreements with the respective company. These mandatory circumstances must be reported, in writing and without delay, to

HQ Compliance of VW FS Overseas AG. Any necessary amendments must be agreed upon with HQ Compliance of VW FS Overseas AG

10.2 Support of the Whistleblower System

All Group companies shall fully support the Group-wide Whistleblower System and further promote awareness about the Whistleblower System within their respective Group company. Regarding communication measures, they must adhere to the requirements specified by the Central Investigation Office.

10.3 Other internal reporting bodies

This regulation does not preclude the establishment or maintenance of local channels at Group company level designed to allow reporting of Regulatory Violations, provided that it is ensured that information concerning potential Serious Regulatory Violations is forwarded to HQ Compliance of VW FS Overseas AG (indication-overseas@vwfs.com) and respectively the Central Investigation Office. The Central Investigation Office is authorized to issue specifications regarding the structure of the local channels and to review the proper performance of their tasks.

Group companies must not implement and maintain supplementary internal reporting channels without prior consultation and approval of HQ Compliance of VW FS Overseas AG and, respectively, the Central Investigation Office.

10.4 Dedicated local contact person for the Whistleblower System

Group companies with headquarters within the European Economic Area with more than 50 Employees must designate a dedicated local contact person for the Whistleblower System in coordination with HQ Compliance of VW FS Overseas AG and the Central Investigation Office. The nomination and any changes must be notified to HQ Compliance of VW FS Overseas AG and the Central Investigation Office without undue delay. They must be included in the publications of the relevant Group company relating to the Whistleblower System.

The local contact persons shall be made available to the Employees of the relevant Group company for any questions regarding the Whistleblower System. They support and advise the Central

Investigation Office whilst performing the tasks according to this regulation, particularly regarding local regulations relevant for the processing of Suspicious Activity Reports.

If, due to legal reasons in individual cases, Suspicious Activity Reports cannot be forwarded to or processed by the Central Investigation Office, local contact persons will assume the tasks of the Central Investigation Office and comply with the requirements of Art. 9 of Directive (EU) 2019/1937 (Whistleblower Directive). In performing these tasks, they must coordinate, to the extent legally permissible, with the Central Investigation Office. The Central Investigation Office may examine the correctness and quality of the performance of tasks.

The local contact person should preferably be in the Compliance department and must receive regular training regarding the requirements for the operation of the Whistleblower System and the handling of Suspicious Activity Reports.

11. Annexes

Annex 1: "Procedural principles and safeguards"

Annex 2: "Process for handling Suspicious Activity Reports - Serious Violations"

Annex 3: "Process for handling Suspicious Activity Reports - Other Violations"

Annex 4: "Forensics"

Annex 5: "Investigation mandate for Other Regulatory Violations"

Annex 6: "Investigation Report for Other Violations"