

---

**CODE OF PROCEDURE**

**for the Volkswagen Group Complaints Mechanism**

## Contents

A.	COMPLAINTS PROCESS WITHIN THE VOLKSWAGEN GROUP.....	3
I.	What are the values on which the complaints process is based?.....	3
II.	To what does this Code of Procedure apply? .....	3
III.	Which complaints are dealt with by the Complaints Process? .....	3
IV.	How is the Complaints Process structured? .....	3
B.	SUBMISSION OF A COMPLAINT .....	4
I.	Who can lodge a complaint? .....	4
II.	How can a complaint be lodged?.....	4
III.	What can be reported? .....	5
IV.	What information should a complaint include? .....	5
C.	PROCEDURE .....	7
I.	What happens after a complaint has been lodged? .....	7
II.	How is the complaint examined? .....	7
III.	Which result/conclusion does the Complaints Process arrive at? .....	7
IV.	How is the complainant/whistleblower involved in the investigation of the complaint?8	
V.	How long is the investigation of the complaint? .....	8
VI.	Is the Complaints Process free of charge? .....	8
D.	PROCEDURAL PRINCIPLES .....	9
I.	How is the confidentiality of the Complaints Process safeguarded? .....	9
II.	Is the whistleblower or complainant protected from adverse effects? .....	9
III.	Is the Complaints Process impartial? .....	9
IV.	What other principles govern the process?.....	9
V.	Are business secrets protected? .....	10
VI.	Is data protection guaranteed? .....	10
VII.	What is the relationship to other complaints processes? .....	10
VIII.	Severability clause .....	10

## **A. COMPLAINTS PROCESS WITHIN THE VOLKSWAGEN GROUP**

### **I. What are the values on which the complaints process is based?**

We are convinced that sustainable business is only possible through ethical, fair and honest actions. Respect for law and legislation, in particular legitimate 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 legitimate rights, integrity and fair conduct within the company and along our supply chains very seriously.

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

### **II. To what does this Code of Procedure apply?**

This Code 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 Process. It is binding for personnel involved in the complaints process. In principle, the processes described in this Code of Procedure apply, provided that the official reporting channels described in B. II are used.

### **III. Which complaints are dealt with by the Complaints Process?**

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

### **IV. How is the Complaints Process 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 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.

All essential decisions in the context of the complaint, in particular the assessment of reports and the decision on concluding and follow-up measures, will be taken by at least two persons (“four-eyes” principle).

## **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 applicable regulations. 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 at [here](#).

Written reports can be accepted through above channels in Chinese and English. This also applies to communication with the person submitting the report. As a rule, complaints are handled in Chinese and English.

### 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 legislations 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 affected areas (including violations of rules and regulations by direct suppliers of Volkswagen Group China or one of related subsidiaries), which may be attributable to Volkswagen Group China or one of its subsidiaries, and
- BHR and environmental risks (in accordance PRC laws), possibly attributable to Volkswagen Group China or one of related subsidiaries or its direct or indirect suppliers, as well as violations of due obligations under the applicable Act(s)
- Other potentially abusive malpractices of Volkswagen Group China 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 concrete information with supporting materials:
  - *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?**

The receipt of the complaint is confirmed if contact data have been provided.

### **II. How is the complaint examined?**

Following receipt of a complaint via the 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 thematically responsible for handling the complaint. For example, HR Compliance would be the responsible office for topics related to labour law, such as child or forced labour. The whistleblower or complainant will be notified of the department responsible for further examination of the matter, if applicable (e.g. in the case of reports against a supplier of the Volkswagen Group, Procurement is the responsible department). 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 applicable regulation(s). The plausibility check comprises contacting the whistleblower or complainant, insofar as this is possible. 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, including from specialist departments. 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.

### **III. Which result/conclusion does the Complaints Process arrive at?**

Insofar as it is possible to contact the whistleblower or complainant, they will be informed of the Complaints Process conclusion.

If there are reasonable 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.

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 covered group company department in China is established from complaints with relevance to applicable regulation(s), respective countermeasures will be put in place and monitored to 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

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 applicable regulation(s), or continued handling of the matter would be legally inadmissible. In the event of its termination, the whistleblower or complainant will be informed for its rejection.

#### **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 generally therefore always be informed about the handling of the facts and the outcome of the individual steps. Maximum possible communication with the whistleblower or complainant is sought when handling the complaint, if applicable. 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 Process free of charge?**

The whistleblower or complainant can take advantage of the Complaints Process described in this Code of Procedure.

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 Process; in particular, no travel expenses or legal advice will be paid.



## **D. PROCEDURAL PRINCIPLES**

### **I. How is the confidentiality of the Complaints Process safeguarded?**

Employees entrusted with the handling of complaints will treat the obtained information, including the identity of the complainant, as confidential. Respect for confidentiality is a fundamental procedural principle and will be observed throughout the entire process. Non-authorized employees are denied access to the complaints mechanism.

Any legal or regulatory obligations to disclose or report information will only be complied with where this is legally absolutely necessary.

### **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. In the event that there is evidence for such impermissible behaviour, this will be accordingly examined and, where applicable, sanctioned.

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 protected by the company from discrimination and reprisals within the limits of the possibilities available to the company.

### **III. Is the Complaints Process 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 process?**

#### **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 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. 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.

#### **VI. Is data protection guaranteed?**

The investigation of the complaint will be carried out in accordance with the applicable data protection rules.

#### **VII. What is the relationship to other complaints processes?**

The Complaints Process described here in the Volkswagen Group complies with the requirements for a whistleblower system in accordance with applicable regulation(s).

#### **VIII. Severability clause**

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

---

# 大众汽车集团投诉机制的程序规则

A.	大众汽车集团“投诉程序” .....	3
I.	投诉程序基于怎样的价值观? .....	3
II.	本程序规则适用于哪些情况? .....	3
III.	投诉程序主要受理哪些投诉? .....	3
IV.	投诉程序是如何构建的? .....	3
B.	“提交投诉” .....	4
I.	谁可以提交投诉? .....	4
II.	如何提交投诉? .....	4
III.	可以举报哪些内容? .....	4
IV.	投诉应包含哪些信息? .....	4
C.	“程序” .....	6
I.	提交投诉后会发生什么? .....	6
II.	如何审查投诉? .....	6
III.	投诉程序的结果/结论是什么? .....	6
IV.	投诉人/举报人如何参与投诉审查? .....	6
V.	投诉审查持续多长时间? .....	6
VI.	投诉程序是免费的吗? .....	7
D.	“程序准则” .....	8
I.	如何确保投诉程序的保密性? .....	8
II.	举报人或投诉人是否受到保护, 免受不利影响? .....	8
III.	投诉程序是否公正? .....	8
IV.	该程序还适用哪些其他原则? .....	8
V.	商业机密是否受到保护? .....	8
VI.	能确保数据保护吗? .....	8
VII.	与其他投诉程序有什么关系? .....	9
VIII.	可分割条款 .....	9

## A. 大众汽车集团“投诉程序”

### I. 投诉程序基于怎样的价值观？

我们相信，只有通过合乎道德、遵循规则与诚信为本的行动，才能实现公司的可持续经营。因此，尊重法律、法规，尤其是尊重相关合法权益，是大众汽车集团企业文化不可或缺的一部分。在公司活动框架下，我们全方位致力于履行社会责任，并且作为全球性集团，我们极为重视公司内部以及全程供应链中的相关合法权益、诚信与合规行为。大众汽车集团投诉程序是捍卫企业价值观与承诺的关键组成部分，用于核实可能的不端行为并加以遏制。

### II. 本程序规则适用于哪些情况？

针对在大众汽车集团投诉程序中处理大众汽车集团内部及相应供应链中可能存在的违规行为的报告，本程序规则说明了普遍性原则。它对参与投诉程序的人员具有适用性。原则上，只要使用第 B 部分第 II 条的官方举报渠道，则适用该程序规则中所述的流程。

### III. 投诉程序主要受理哪些投诉？

大众汽车集团的投诉程序用于接收和处理关于大众汽车集团内部及相应供应链中可能存在的违法或违规行为的举报。但投诉程序原则上不处理产品及服务相关的客户要求及投诉。这类要求应由相关客户服务部门受理。

### IV. 投诉程序是如何构建的？

为确保尽可能妥善地处理可能存在的违规行为举报，尤其是鉴于集团及全程供应链流程的规模和复杂性，公司内部不同职能的专家均参与其中。其中尤其包括

- 属于集团合规部门的举报系统，它提供了内部和外部举报渠道并确保处理大众汽车集团员工与全程供应链中业务合作伙伴可能的违规举报。
- 属于集团采购部门的供应链投诉机制，它在审查可能的供应商违规方面发挥核心作用。

投诉范围内的所有重要决策，尤其是对举报的评估以及关于结论或后续措施的决策，都将由至少两人（四眼原则）做出。

## B. “提交投诉”

### I. 谁可以提交投诉？

任何人都可以针对公司及全程供应链可能存在的违规行为进行举报或投诉。

如果以当事人（如是）的名义提交举报，以便根据相关法律法规采取个人修正措施，则可要求提供有效的委托权。这不会影响举报的审查及处理。

### II. 如何提交投诉？

可通过举报系统监管的相关[渠道]提交投诉。

通过相关渠道，可以接收中文和英语语言的文本形式举报。这也适用于与举报人的沟通，通常会以中文或英语语言进行。

### III. 可以举报哪些内容？

公司内部或全程供应链可能存在的违规行为均可通过投诉程序举报。投诉渠道尤其适用于接收下列举报：

- 大众汽车集团员工涉嫌违反适用法律或是公司内部规定（例如违反员工行为准则）
- 商业伙伴涉嫌违反适用法律或大众汽车集团商业伙伴行为准则
- 大众汽车集团中国或相关子公司可能涉嫌导致违反适用的法律、条例、其他国家规定或受影响区域直接适用的法律行为（包括大众集团中国或相关子公司的直接供应商的此类违法行为）以及
- 大众汽车集团中国或相关子公司或其直接或间接供应商可能涉嫌导致商业与人权（BHR）和环保风险，以及违反适用的法律法规所规定的相关商业和人权及环保相关的义务（符合中国法律法规要求）
- 大众汽车集团中国相关子公司或供应商的其他可能存在的违法行为

### IV. 投诉应包含哪些信息？

以下具体信息和支持性文件有助于处理举报：

- 按时间顺序描述事实，最好提供以下信息：
  - *发生了什么？*  
具体描述事件与背景——越详细越好。
  - *发生在哪里？*  
生产车间，部门等。
  - *事件发生在什么时候？违规行为是否仍在持续？*  
日期或时段，时间。
  - *有哪些当事者或受害者或群体？*  
受损量有多少？名称、数量、违规行为严重程度等。
  - *谁可能为这次违规行为负责？*  
发生违规的后续供应链中的人员 / 部门 / 职位的名称，大众汽车公司名称或商业伙伴或供应商的品牌或名称。在该情况下，说明涉事人员可能的动机也有帮助。

- 违反哪些法律或内部规定？与大众汽车集团的经济活动存在哪些关联？
- 有证据吗？照片、视频、文件、可能的证人等。
- 对可能的预防或修正措施有何期望？投诉的具体或预期目标是什么？
- 
- 是否告知其他人不端行为情况？
- 应该如何进行后续联系？留下便于后续沟通的联系方式或者表明希望匿名或尽量保密，例如在调查过程中不披露举报人或投诉人的姓名。

上述信息能简化和加快相关报告的妥善处理。因此，该列表有助于描述所报告事项。不过，处理相关报告并不要求必须包含上述所有信息。

## C. “程序”

### I. 提交投诉后会发生什么？

如果提交了联系信息，则会确认收到相关报告。

### II. 如何审核相关报告？

通过举报系统所管理的渠道收到相关报告后，先会记录在案并提供单独的档案编号。如果投诉并未涉及大众汽车集团自身业务领域的员工不端行为或全程供应链中的业务合作伙伴，举报系统会将投诉立即转交至集团内部负责处理投诉问题的相关主管部门。例如，对于童工或强迫劳动等劳动法问题，人力资源合规部是主管部门。举报人或投诉人将被告知负责进一步调查的专业部门，如适用（例如，如果举报大众汽车集团的一家供应商，则负责的专业部门是采购部门）。针对大众汽车集团员工的投诉，由举报系统自行负责后续处理。

相关主管部门首先审查投诉的可信度与合理性，即根据陈述是否有充分的证据表明将造成或已造成违规，或根据适用的法律法规是否可能存在相关风险。如能联系到举报人或投诉人，可信度检查包括尽可能联系举报人或投诉人。为此，将在事实方面与举报人或投诉人沟通投诉的实际情况。这尤其包括提出理解性问题和获取更多信息（同样也由专业部门负责）。这旨在确定是否有“可疑情况”，以致于在法律层面与遵守数据保护的条件下允许和有必要采取更多调查或侦察措施以及可能的预防和修正措施。

### III. 投诉程序的结果/结论是什么？

如果可以联系举报人或投诉人，则会通知他们投诉程序的结论。

假设存在合理怀疑情况，则会审查在个别情况下需要采取哪些调查或措施（所谓的后续措施）。其中包括供应商谈话、供应商审核、开展正式的内部调查等。如有必要，也可采取或下达临时性措施。

此外，还会核查公司现阶段由于投诉在多大程度上允许或应当在法律和事实层面采取进一步措施。

根据后续措施的结果，做出公司决策以便妥善应对任何可能已知的违规或已知的风险，例如人事措施、流程调整。这可能导致员工离职和业务关系终止。

如果在与适用的法律法规有关的报告中发现中国旗下业务领域的违规行为，将采取应对措施并进行管理，以便防范风险或违规行为并防止其再度发生。该原则通常也适用于旗下海外业务领域——受到有冲突的国家法规约束。

假设事实情况（即便在与举报人或投诉人沟通后）无充分证据表明涉嫌违规或存在按照适用的法律法规的相关风险，或者法律上不允许进一步处理，则将中止投诉程序。如果中止，将向举报人或投诉人告知。

### IV. 投诉人/举报人如何参与投诉审查？

公司严肃对待每件投诉。因此，一般会向举报人或投诉人告知事实情况处理以及相关结果。在处理期间，力求对举报人或投诉人做到最大可能地沟通（如适用）。但在许多情况下，公司还必须考虑到信息范围中其他人和公司的与之冲突的合法利益，例如调查个人时的数据保护要求或其他保密义务。

### V. 投诉审查持续多长时间？

程序持续时间取决于投诉的范围与复杂程度。在处理期间，投诉具有高优先级。公司方面会迅速开展投诉调查。根据所涉范围及复杂程度，以事实为基础审查投诉可能持续数日或数月。



在调查期间，举报人或投诉人有充分的时间陈述相关观点与答复公司的相应询问。

#### **VI. 投诉程序是免费的吗？**

举报人或投诉人可直接使用本程序规则所述的相关投诉程序。

但原则上公司不承担举报人或投诉人因使用投诉程序产生的相关费用和开支，尤其是不承担差旅费和法律咨询费用。

## **D. “程序准则”**

### **I. 如何确保投诉程序的保密性？**

处理投诉的员工将对所获得的信息（包括投诉人的身份）保密。保密性是基本的程序原则，在整个流程中都予以遵守。未经授权的员工不得访问投诉机制。

在法律必要的情况下，会遵守披露或报告信息的法律义务。

### **II. 举报人或投诉人是否受到保护，免受不利影响？**

绝不允许对举报人或投诉人的歧视、恐吓或敌意，以及报复举报人或投诉人和如实参与调查的人员。如果存在此类不允许行为的迹象，则会相应地进行核实，并在必要时予以处理。

禁止干涉或阻碍调查，尤其是影响证人和压制或篡改文件或其他证据。

举报人或投诉人以及如实参与调查的人员由公司提供最大程度的保护，公司将据其所能防止其遭受歧视和报复。

### **III. 投诉程序是否公正？**

通过董事会的组织决策以及四眼原则，即独立的专业指示，保证公正。

### **IV. 该程序还适用哪些其他原则？**

#### **1. 程序公平**

在调查期间遵守适用的法律，包括数据保护法以及集团内部的现行版规定。

为开展调查，仅采用合法的调查方法并考虑法律许用的信息。

#### **2. 无罪推定**

调查应公正客观，遵守无罪推定原则。除了确定嫌疑人存在违规行为的线索，同样也会评估证明无辜的线索。

#### **3. 遵守相称性原则**

调查措施遵守相称性原则，即它们应当适宜、必要与恰如其分，从而实现调查目的。

#### **4. 更多参与权**

在调查期间，只要职工代表有参与权，必要部门便会参与其中。

### **V. 商业机密是否受到保护？**

公司保护公司和商业机密的义务不受影响。保密信息不会透露给第三方。

### **VI. 能确保数据保护吗？**

调查将依照适用的数据保护的法律法规进行。

#### **VII. 与其他投诉程序有什么关系？**

此处所示的大众汽车集团投诉程序符合适用的法律法规要求。

#### **VIII. 可分割条款**

如果本程序规则的个别条款无效或程序规则存在漏洞，其余条款的有效性不受影响。