

## **INOGEN, INC.**

### **Complaint Procedures for Accounting and Auditing Matters**

Originally adopted and approved October 11, 2013 and effective as of the Company's initial public offering, amended and restated on February 22, 2017 and June 29, 2017.

Inogen, Inc. and all subsidiaries ("Inogen") is committed to maintaining high standards of financial integrity, and the Audit Committee of the Inogen Board of Directors takes very seriously all complaints and concerns regarding accounting, internal accounting controls, and auditing matters. Inogen's financial information guides the decisions of the Board of Directors and management and is relied upon by Inogen's stockholders, employees, and business partners. Inogen's policies and practices have been developed to maintain the highest business, legal, and ethical standards.

Inogen strives to encourage open communication so that such concerns may be raised without fear of retaliation in any manner. It is Inogen's policy to encourage its employees to report those concerns as soon as possible after discovery.

Accordingly, the Audit Committee has established the following procedures for:

- The receipt, retention, and treatment of complaints regarding accounting, internal accounting controls, or auditing matters; and
- The confidential, anonymous submission by Inogen employees of concerns regarding accounting or auditing matters they believe to be questionable.

The Audit Committee is committed to continuously reviewing and updating its policies and procedures. Inogen may modify this policy at any time with or without notice. Modification may be necessary, among other reasons, to maintain compliance with state or federal regulations or the rules and regulations of any market or exchange on which Inogen's stock may trade in the future and/or to accommodate organizational changes.

The Chairman of the Company's Audit Committee and Audit Executive will be the primary contacts for purpose of the procedures set forth herein.

#### Receipt of Complaints

1. Non-employees may submit complaints regarding accounting, internal accounting controls or auditing matters by mail to:

Accounting Concerns  
c/o Chairman, Audit Committee or Audit Executive  
Inogen, Inc.  
326 Bollay Drive  
Goleta, CA 93117

Via electronic mail to the Audit Committee Chairman at [INGN@openboard.info](mailto:INGN@openboard.info)

2. Employees may submit concerns regarding accounting, internal accounting controls, or auditing matters they believe to be questionable (confidentially and anonymously, if they wish) in one of the following ways:

- Via electronic mail to the Audit Committee Chairman at [INGN@openboard.info](mailto:INGN@openboard.info); or
- Call Inogen's toll free hotline number at 866-865-9482; or
- Via regular mail to the Audit Committee Chairman or Audit Executive at the address set forth above.

3. The methods of submitting complaints shall be published on Inogen's Code of Ethics and Conduct located on the external and internal websites in such manner as the Audit Executive, in consultation with the Audit Committee, deems appropriate. It shall be emphasized to employees that, to the extent consistent with applicable laws, each of the methods of submitting complaints listed above may be used anonymously and that such complaints shall be treated confidentially.

4. Except for complaints sent directly to the Audit Committee, all complaints will be forwarded to the Audit Executive for coordination of their treatment as set forth below.

Nothing in this policy or any other Company policy limits or prohibits an employee or director from engaging for a lawful purpose in any "Protected Activity." "Protected Activity" means filing a charge, complaint, or report, or otherwise communicating with or participating in any investigation or proceeding that may be conducted by state, federal, local, or other governmental agency, including the Securities and Exchange Commission, the Occupational Safety and Health Administration, the Equal Employment Opportunity Commission, and the National Labor Relations Board ("Government Agencies"). In connection with such Protected Activity, employees and directors are permitted to disclose documents or other information as permitted by law, and without giving notice to, or receiving authorization from, the Company. In making any such disclosures or communications, employees and directors must take all reasonable precautions to prevent any unauthorized use or disclosure of any information that may constitute Company confidential information to any parties other than the relevant Government Agencies. "Protected Activity" does not include the disclosure of any Company attorney-client privileged communications or attorney work product; any such disclosure, without the Company's written consent, violates Company policy

#### Treatment of Complaints

1. All accounting and auditing complaints received shall be entered on an accounting and auditing matters log, which shall include, among other things, information regarding the date the complaint was received, a description of the complaint, the submitter (if provided), and the status and disposition of an investigation of the complaint. Receipt of the complaint will be acknowledged to the sender, within a reasonable period following receipt, if appropriate information for response is supplied.

2. Non-accounting or non-auditing complaints shall be logged separately and will be forwarded to the appropriate person or department for investigation (*e.g.*, Human Resources), unless the Audit Executive determines that other treatment is necessary (*e.g.*, such complaint involves a finance employee or executive officer).

3. The Audit Executive will report immediately to the balance of the Audit Committee matters the Audit Executive deems significant (*e.g.*, allegations of fraud or allegations of accounting or auditing matters that may be questionable involving executive officers). The Audit Committee shall direct and oversee an investigation of such complaints, as well as any complaints initially directed to the Audit Committee, as it determines to be appropriate.

4. All other complaints regarding accounting or auditing matters shall be reviewed under the direction and oversight of the Audit Executive, who will involve such other parties (*e.g.*, members of the Accounting Department or outside advisors) as deemed appropriate. The Audit Executive shall provide the Audit Committee with a quarterly report of all accounting or auditing complaints received and an update of pending investigations. The Audit Committee may request special treatment for any complaint and may assume the direction and oversight of an investigation of any such complaint.

5. Confidentiality will be maintained to the fullest extent possible, consistent with applicable law and the need to conduct an adequate review.

6. In all cases, prompt and appropriate corrective action shall be taken as determined by the Audit Committee. An employee may be subject to disciplinary action, which may include the termination of the employee's employment, if the employee fails to cooperate in an investigation or deliberately provides false or misleading information during an investigation. The specific action that will be taken in response to a report will depend on the nature and gravity of the conduct or circumstances reported and the quality of the information provided. Where questionable accounting, internal accounting controls, or auditing matters or the reporting of fraudulent financial information is verified, corrective action will be taken and, if appropriate, the persons responsible will be disciplined.

7. Reprisal, threats, retribution, or retaliation in any way against any person who has in good faith made a complaint or reported a concern, or against any person who assists in any investigation or process with respect to such a complaint or concern, is prohibited. Employees who believe that they have been subjected to any discrimination, retaliation, or harassment for having submitted a complaint regarding questionable accounting, internal accounting controls, or auditing matters, or the reporting of fraudulent financial information under this policy, or participating in an investigation relating to such a complaint, should immediately report the concern to either the VP of Human Resources or Audit Executive or to any of their supervisors. Any complaint that such discrimination, retaliation, or harassment has occurred will be promptly and thoroughly investigated. If such a complaint is substantiated, appropriate disciplinary action will be taken, up to and including termination of employment.

8. The Audit Executive or the Audit Committee will report the results of any investigation regarding a complaint, including any corrective actions taken, to the person making the

complaint, if appropriate information for response was supplied, maintaining the anonymity of the person making the complaint to the fullest extent possible.

#### Retention of Complaints

The Audit Executive shall retain written complaints, the accounting and auditing matters log and all related documentation as required under applicable law.

*Please sign the acknowledgment form below and return it to Human Resources.*

**Acknowledgment and Agreement Regarding**

**INOGEN, INC. AND ALL SUBSIDIARIES**

**Complaint Procedures for Accounting and Auditing Matters**

I acknowledge that I have received a copy of the Inogen, Inc. and all subsidiaries (“Inogen”) Complaint Procedures for Accounting and Auditing Matters and understand that it is Inogen’s policy that there be no discrimination, retaliation, or harassment against any employee on the basis of:

- Reporting of questionable accounting, internal accounting controls or auditing matters; or
- Disclosure of related information to a Federal regulatory or law enforcement agency, or any state regulatory or law enforcement agency, including but not limited to the federal Department of Justice, the Securities and Exchange Commission, any agency Inspector General, the California State Attorney General, any Member of Congress or of a committee of Congress, or to any person conducting an investigation of financial or accounting concerns pertaining to Inogen.

I also acknowledge that to the extent I have concerns that I reasonably believe to be related to questionable accounting, internal accounting controls or auditing matters, it is my responsibility to report these concerns under the policy. I understand that to the extent I do not use the procedures outlined in Inogen’s Complaint Procedures for Accounting and Auditing Matters, Inogen and its officers and directors may presume and rely on the fact that I have no knowledge of or concern regarding questionable accounting, internal accounting controls, or auditing matters.

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Employee’s Signature

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Employee’s Name (printed)

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Date