

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, last amended and restated on April 28, 2021.

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 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
Inogen, Inc.
301 Coromar Drive
Goleta, CA 93117

Via electronic mail to the Audit Committee Chairman at 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; or
- Call Inogen's toll free hotline number at 866-865-9482; or
- Via regular mail to the Audit Committee Chairman 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 CFO, 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 external Internal Audit firm hired by the Audit Committee 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 Committee determines that other treatment is necessary (*e.g.*, such complaint involves a finance employee or executive officer).

3. The Audit Committee Chairman will report immediately to the balance of the Audit Committee matters he/she 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 Committee, who will involve such other parties (*e.g.*, members of the Accounting Department or outside advisors) as deemed appropriate. The CFO or the external Internal Audit firm hired by the Audit Committee 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. Inogen strictly prohibits any reprisal, threats, retribution, harassment or retaliation in any way against any person for making a good faith complaint or reporting a concern, about what he or she reasonably believes is or could be a failure in accounting, internal accounting controls or auditing matters, or fraudulent financial information and related matters, or for assisting in any investigation or process with respect to such a complaint or concern. Inogen employees will be protected from any adverse action because of their filing of such a whistleblower complaint or their participation in any such investigation, including, without limitation, protection from retaliatory termination of employment, demotion, denial of overtime or promotion, or reduction of pay or hours or other such conduct. Inogen will also ensure protection of employees from harassment in the workplace because of their filing of a whistleblower complaint or their participation in an investigation with respect to such a complaint. 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 CFO 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 Committee or its delegate will, in each case, subject to applicable law, report the results (or a summary of the results) of any investigation regarding a complaint under this policy, including, where appropriate, corrective actions taken, to the person making the complaint, if sufficient information for response was supplied, and will maintain the anonymity of the person making the complaint to the fullest extent possible and practicable.

Retention of Complaints

The CFO or the external Internal Audit firm hired by the Audit Committee shall retain written complaints, the accounting and auditing matters log and all related documentation as required under and in accordance with 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.

Employee’s Signature

Employee’s Name (printed)

Date