

	AUDIT AND REGULATORY COMMITTEES COMPLAINT PROCEDURES	Approval Date	May 13, 2026
		Department	Legal Department

PLUG POWER INC. COMPLAINT PROCEDURES

As adopted by the Plug Power Inc. Board of Directors – May 13, 2026

This policy outlines the procedures that Plug Power Inc. (together with its subsidiaries, the “Company”) has established with respect to the receipt, treatment and retention of complaints (“Complaints”) received by the Company.

I. Procedures for Receiving Complaints

Complaints may be submitted to the Company as follows:

- The complaining party may use the Company’s online confidential complaint form: <https://www.plugpower.com/confidential-whistleblower-report-form> or send via email at confidential_complaint@plugpower.com. When reporting via the confidential online form or email, the complaining party should identify the subject matter of his or her Complaint and the nature of the Complaint, providing as much detail as possible; and/or
- The complaining party may submit a confidential memorandum. The memorandum should identify the subject matter of the Complaint and the nature of the Complaint, providing as much detail as possible. The confidential memorandum may be mailed to the following and addressed to the General Counsel:

Plug Power Inc.
125 Vista Blvd.
Slingerlands, NY 12159

All Company employees will be instructed through the Company’s Employee Handbook and the Company’s Code of Conduct that any and all Complaints may be made anonymously and in a confidential manner in accordance with the procedures set forth above.

Any Complaint received in accordance with the procedures set forth above will be confidentially reviewed by the Company’s General Counsel and, as applicable, forwarded in a confidential manner to (1) the Chair of the Audit Committee if pertaining to an accounting, internal accounting controls or auditing matter (“Audit Matter”), (2) the Chair of the Regulatory Affairs Committee if pertaining to a potential violation of the federal securities laws, antitrust laws, environmental laws or any other federal, state or foreign law, rule or regulation not covered by an Audit Matter, including the U.S. Foreign Corrupt Practices Act, the UK Bribery Act and similar anti-corruption laws of foreign jurisdictions in which the Company does business (“Regulatory Matter”) or (3) the head of Human Resources or the supervisor of another department if pertaining to any questionable or allegedly illegal conduct, including any conduct violative of

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the Company's policies, not covered by an Audit Matter or a Regulatory Matter ("Other Matter"). The person receiving a report under this Policy shall be referred to as the "Recipient."

To ensure that the Complaint procedure is not inadvertently or improperly screening out Complaints, the Company's General Counsel will periodically prepare and submit to the Recipient a report detailing the time, date, nature and disposition of each Complaint received since the date of the prior report. For an Audit Matter or a Regulatory Matter, the report will be reviewed by the Audit Committee or the Regulatory Affairs Committee, as the case may be, at its next Committee meeting.

If employees do not feel comfortable submitting a Complaint in accordance with these procedures, or if they feel that a previously submitted Complaint was not adequately addressed, they may reach out directly to the Company's General Counsel.

II. Procedures for Treating Complaints

Following receipt of a Complaint, the Company's General Counsel will review the nature of the Complaint and delegate the evaluation of the Complaint to (1) the Chair of the Audit Committee if pertaining to an Audit Matter, (2) the Chair of the Regulatory Affairs Committee if pertaining to a Regulatory Matter or (3) the head of Human Resources or the supervisor of another department if pertaining to any Other Matter. In connection with the initial evaluation, the Recipient will make a determination of:

- whether the Complaint requires immediate investigation; and
- in the case of an Audit Complaint or a Regulatory Complaint, whether it can be held for discussion at the next regularly-scheduled meeting of the Audit Committee or the Regulatory Affairs Committee, as the case may be, or whether a special meeting of the Audit Committee or the Regulatory Affairs Committee, as the case may be, should be called.

Audit or Regulatory Matters

In any event, each Complaint that the Company's General Counsel deems appropriate to be handled by either the Audit Committee or the Regulatory Affairs Committee will be discussed at a meeting of the Audit Committee or the Regulatory Affairs Committee. At that meeting, the Audit Committee or the Regulatory Affairs Committee, as the case may be, will make a determination as to whether and how such Complaint will be investigated, or if the investigation has commenced, how to proceed with such investigation. The Audit Committee or the Regulatory Affairs Committee, as the case may be, may elect among the following options or may investigate the Complaint in another manner determined by the Audit Committee or the Regulatory Affairs Committee, as the case may be:

- The Audit Committee or the Regulatory Affairs Committee may choose to investigate the Complaint on its own.

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- The Audit Committee or the Regulatory Affairs Committee may select a responsible designee within the Company to investigate the Complaint. Under no circumstances should a member of the division of the Company that is the source of the Complaint be charged with its investigation. If the Complaint was not made on an anonymous basis, the Audit Committee or the Regulatory Affairs Committee, as the case may be, will determine whether it is appropriate to provide the designee with the identity of the complaining party. The Audit Committee or the Regulatory Affairs Committee may retain an outside party (other than the Company's independent auditor) to investigate the Complaint and assist in the Complaint's evaluation.
- The Audit Committee or the Regulatory Affairs Committee may retain outside counsel to initiate an investigation and work either with internal parties or, in the case of the Audit Committee, an outside financial/forensic auditing company to assist in such investigation.

The investigating party designated by the Audit Committee or the Regulatory Affairs Committee, as the case may be, will be permitted reasonable access to the Company and its documents and computer systems for purposes of conducting the investigation. At the conclusion of its investigation, the investigating party will be responsible for making a full report to the Audit Committee or the Regulatory Affairs Committee, as the case may be, with respect to the Complaint and, if requested by the Audit Committee or the Regulatory Affairs Committee, to make recommendations for corrective actions, if any, to be taken by the Company.

The Audit Committee or the Regulatory Affairs Committee, as the case may be, will consider, if applicable, the recommendations of the investigating party and determine whether any corrective actions should be taken. The Audit Committee or the Regulatory Affairs Committee, as the case may be, will report to the Board of Directors not later than its next regularly scheduled meeting with respect to the Complaint for which such investigation has been completed and, if applicable, any recommended corrective actions. In the event that the Complaint involves any director of the Company (whether in his or her role as a director, employee or officer of the Company or otherwise), the Audit Committee or the Regulatory Affairs Committee, as the case may be, will make its report in an Executive Session of the Board of Directors (exclusive of any director involved in such Complaint).

Other Matters

With respect to any Other Matters, the head of Human Resources or the supervisor of another department will discuss with the General Counsel the person or persons that should be responsible for investigating the Complaint and select a responsible designee within the Company to investigate the Complaint. Under no circumstances should a member of the division of the Company that is the source of the Complaint be charged with its investigation. If the Complaint was not made on an anonymous basis, the General Counsel will determine whether it is appropriate to provide the designee with the identity of the complaining party. The General Counsel may retain

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an outside party or counsel to investigate the Complaint and assist in the Complaint's evaluation. The investigating party will be permitted reasonable access to the Company and its documents and computer systems for purposes of conducting the investigation. At the conclusion of its investigation, the investigating party will be responsible for making a full report to the head of Human Resources, the supervisor of another department, if applicable, and the General Counsel with respect to the Complaint and, if requested, to make recommendations for corrective actions, if any, to be taken by the Company.

The head of Human Resources, the supervisor of another department, if applicable, and the General Counsel will consider, if applicable, the recommendations of the investigating party and determine whether any corrective actions should be taken. The head of Human Resources, the supervisor of another department, if applicable, and the General Counsel will report to the Board of Directors not later than its next regularly scheduled meeting with respect to the Complaint for which such investigation has been completed and, if applicable, any recommended corrective actions. In the event that the Complaint involves any director of the Company (whether in his or her role as a director, employee or officer of the Company or otherwise), the head of Human Resources, the supervisor of another department, if applicable, and the General Counsel will make their report in an Executive Session of the Board of Directors (exclusive of any director involved in such Complaint).

III. Procedures for Retaining Records Regarding Complaints

The Recipient will seek to ensure that all Complaints received by them, together with all documents pertaining to the investigation and treatment of any such Complaint, are retained in a secure location in accordance with the Company's record retention policy. If a Complaint becomes the subject of a criminal investigation or civil litigation, all documents related to that Complaint will be retained until such investigation or litigation is resolved, including all appeals. The Recipient may delegate this record retention obligation to an independent advisor or entity or the Company's General Counsel.

IV. Protection for Whistleblowers

At no time will there be any retaliation by the Company or at its direction against any employee for making a reasonable complaint in good faith pursuant to the procedures described herein regarding an Audit Matter, a Regulatory Matter or any Other Matter.

V. Disciplinary Action

Nothing in these procedures shall limit the Company or the Board of Directors or a committee or designee thereof in taking such disciplinary or other action under the Company's Code of Conduct and or other applicable policies of the Company as may be appropriate with respect to any matter that is the subject of a Complaint.

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VI. Periodic Review of Procedures

The Audit Committee and the Regulatory Affairs Committees will review the procedures outlined above and consider changes to such procedures periodically.