

# ROCKET LAB USA, INC.

## AUDIT COMMITTEE COMPLAINT PROCEDURES

The Audit Committee (the “**Audit Committee**”) of the Board of Directors (the “**Board**”) of Rocket Lab USA, Inc. (together with its subsidiaries, the “**Company**”) has established these procedures (the “**Procedures**”) with respect to the receipt, treatment and retention of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, including the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters (collectively, “**Complaints**”).

### **I. Procedures for Receiving Complaints**

The complaining party may submit a confidential memorandum to the Chair of the Audit Committee (the “**Chair**”) at the following address: Audit Committee Chair, Rocket Lab USA, Inc., c/o any third-party complaint processing service designated by the Chair and announced on the Company’s intranet or Code of Ethics and Employee Conduct, but in the absence of any such designation, c/o Legal Department, 3881 McGowen Street, Long Beach, CA 90808 USA. The complaining party should identify the subject matter of his or her Complaint and the practices that are alleged to constitute an improper accounting, internal accounting control or auditing matter, providing as much detail as possible.

All Company employees will be instructed through intranet postings and the Company’s Code of Ethics and Employee Conduct that any and all Complaints may be made anonymously and in a confidential manner in accordance with the procedures set forth above. The Company will provide notice on a current basis through postings and/or such other manner as is determined by the Audit Committee from time to time of the names and addresses of the designated recipients to whom Complaints may be submitted.

Any Complaint received in accordance with the procedures set forth above will be forwarded in a confidential manner to the Chair as soon as reasonably practicable following receipt of such Complaint. In addition, management will be informed that any Complaint received outside of these procedures should likewise be forwarded in a confidential manner to the Chair as soon as reasonably practicable following receipt of such Complaint.

### **II. Procedures for Treating Complaints**

Following receipt of a Complaint, the Chair will promptly begin to conduct an initial evaluation of the Complaint. The Chair may delegate this authority to another member of the Audit Committee. In connection with the initial evaluation, the Chair or the Chair’s designee will make a determination of:

- whether the Complaint requires immediate investigation;

- whether it can be held for discussion at the next regularly-scheduled meeting of the Audit Committee or whether a special meeting of the Audit Committee should be called; or
- whether it does not relate to accounting, internal accounting controls or auditing matters and should be reviewed by a party other than the Audit Committee in accordance with the Company's Code of Ethics and Employee Conduct or other policies.

In any event, each Complaint will be discussed at the next meeting of the Audit Committee. At that meeting, the Audit Committee 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 may elect among the following options or may investigate the Complaint in another manner determined by the Audit Committee:

- The Audit Committee may choose to investigate the Complaint on its own.
- The Audit Committee may select a responsible designee within the Company to investigate the Complaint. In addition, if the Complaint was not made on an anonymous basis, the Audit Committee will determine whether it is appropriate to provide the designee with the identity of the complaining party.
- The Audit 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 may retain outside counsel to initiate an investigation and work either with internal parties or an outside financial/forensic auditing company to assist in such investigation.

The investigating party designated by the Audit Committee will be permitted reasonable access to the Company and its documents and information 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 with respect to the Complaint and, if requested by the Audit Committee, to make recommendations for corrective actions, if any, to be taken by the Company.

The Audit Committee will consider, if applicable, the recommendations of the investigating party and determine whether any corrective actions should be taken. The Audit Committee will report to the Board 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 that person's role as a director, employee or officer of the Company or otherwise), the Audit Committee will make its report in an executive session of the Board (exclusive of any director involved in such Complaint).

**III. Protection for Whistleblowers**

At no time will there be any retaliation by the Company or at its direction against any employee for making a good faith Complaint pursuant to the procedures described herein.

**IV. Disciplinary Action**

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

**V. Periodic Review of Procedures**

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