

Employee Complaint Procedures for Accounting and Auditing Matters

Any employee of Moog Inc. and its subsidiaries (collectively, the “Company”) may submit a good faith complaint regarding accounting or auditing matters to the management of the Company without fear of dismissal or retaliation of any kind.

Scope of Matters Covered by These Procedures

These procedures relate to employee complaints regarding questionable accounting or auditing matters such as: fraud in the preparation or audit of any financial record or financial statement of the Company; noncompliance with the Company’s internal accounting controls; false statements to or by a senior officer or accountant regarding a matter contained in the financial records or audit reports of the Company.

Any employee that has such a concern is encouraged to first discuss their complaint with their supervisor. If the supervisor does not adequately address the employee’s concern, or if the employee is uncomfortable speaking to their supervisor about the issue, then the employee is encouraged to next contact their Human Resources Representative. If the matter is not adequately addressed at either of those levels, then the employee should submit a formal complaint to the Accounting and Auditing Hotline described below. The Audit Committee of the Board of the Directors of the Company will oversee treatment of the concern.

Accounting and Auditing Hotline

Employees may forward complaints on a confidential or anonymous basis to the Company’s Secretary by telephone, e-mail, or regular mail as follows:

Corporate Secretary
+1 716 687 7500
accountconcerns (at) moog.com

This information is provided for
accounting concerns only.

Treatment of Complaints

Upon receipt of a complaint, the Company’s Secretary will determine whether the complaint actually pertains to accounting or auditing. If it does, then the Audit Committee will review the



complaint. Prompt and appropriate corrective action will be taken as warranted in their judgment. The Company will not discharge, demote, suspend, threaten, harass, or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints regarding accounting or auditing matters. Confidentiality will be maintained to the fullest extent possible. The Company's Secretary will maintain a log of all complaints: tracking their receipt, investigation, and resolution.

THE ABOVE PROCEDURES ARE INTENDED ONLY FOR REPORTING OF COMPLAINTS REGARDING ACCOUNTING OR AUDITING MATTERS.

Complaints regarding non-accounting or non-auditing matters should follow procedures for Moog's Confidential Ethics Hotline: first the employee should speak to their supervisor or Human Resources Representative. If the matter is not adequately addressed at either of those levels, the employee should then call the Company's Confidential Ethics Hotline which is prominently displayed on company bulletin boards.