

**INTERNAL PROCEDURE FOR REPORTING VIOLATIONS OF THE LAW AND FOLLOW-UP
IN LG ENERGY SOLUTION WROCLAW SP. Z O.O.**

**§ 1
Purpose**

The purpose of this procedure ("**Procedure**") is to set forth the whistleblowing and follow-up rules applicable to LG Energy Solution Wrocław sp. z o.o. ("**LGESWA**"), in accordance with the requirements set forth in the Whistleblowers Protection Act dated June 14, 2024 ("**Law**").

**§ 2
Scope of application**

1. This Procedure is addressed to individuals who report information about violations of the law within the LGESWA organization, obtained in a labor-related context, including in particular: employees, temporary workers, persons providing work on a basis other than employment, including under a civil law contract, entrepreneurs, interns, trainees ("**Whistleblower**").
2. The procedure shall also apply to the individual referred to in sec. 1 above in the case of a report of a violation of the law obtained in a work-related context prior to the establishment of an employment relationship or other legal relationship forming the basis for the provision of work or services or the performance of functions, or already after their termination.
3. This Procedure shall be made available by LGESWA to a person applying for a job based on an employment or other legal relationship forming the basis for the provision of work or services or functions, together with the commencement of recruitment or pre-contract negotiations.
4. All actions taken under this Procedure shall be confidential.

**§ 3
Entities involved in the Procedure**

1. The persons authorized by LGESWA to receive internal notifications referred to in § 4 sec. 1 and to take follow-up actions referred to in § 6 are members of the Internal Audit Team and the Legal Team ("**Authorized Persons**").
2. LGESWA shall grant the Authorized Persons written authorization to receive and verify internal notifications and take follow-up actions, which authorization shall also include the authority to process personal data on behalf of LGESWA to the extent necessary for the Authorized Persons to perform activities under the Procedure. In granting the authorization referred to in this section, LGESWA shall obligate the Authorized Persons to maintain secrecy with respect to the information and personal data they obtained in the course of activities undertaken in connection with the received internal reports, even after the termination of the employment or other legal relationship under which they performed this work.
3. Authorized Persons constitute an impartial organizational unit of LGESWA, which is required to follow up on the internal notification received.

§ 4**Acceptance of internal notification**

1. An internal notification of a Whistleblower (“**Notification**”) may relate to a violation of the law, consisting of an act or omission that is unlawful or intended to circumvent the law in the operation of LGESWA organization, concerning:
 - a. corruption;
 - b. public procurement;
 - c. financial services, products and markets;
 - d. anti-money laundering and terrorist financing;
 - e. product safety and compliance;
 - f. transportation safety;
 - g. environmental protection;
 - h. radiological protection and nuclear safety;
 - i. food and feed safety;
 - j. animal health and welfare;
 - k. public health;
 - l. consumer protection;
 - m. protection of privacy and personal data;
 - n. security of networks and information and communication systems;
 - o. financial interests of the State Treasury of the Republic of Poland, local government unit and the European Union;
 - p. the internal market of the European Union, including competition and state aid rules and corporate taxation.
2. The violation of law referred to in sec. 1 above shall be understood as information, including a reasonable suspicion of an actual or potential violation of law, which has occurred or is likely to occur in a legal entity where the Whistleblower participated in the recruitment process or in the course of other pre-contract negotiations, where the Whistleblower works or has worked, with which the Whistleblower maintains or has maintained contact in a work-related context, or information concerning an attempt to conceal such a violation of law.
3. Notification shall be made in the form of:

- a. in writing electronically, by sending an email to LGESWA at the following email address: jeongdo.eu@lgensol.com with the title of the email “Whistleblower”; or
 - b. in writing on paper, by sending the Application to the LGESWA’s registered seat address, i.e. LG 1A Street, Biskupice Podgórne, 55-040 Kobierzyce, with a note on the envelope “Whistleblower”; or
 - c. verbally, to the Internal Audit Team Leader or Legal Team Leader (the person designated as the Compliance Officer at LGESWA, “**Compliance Officer**”).
4. Reports made verbally shall be documented in the form of an interview protocol. The minutes shall reproduce the exact course and shall be drawn up by the Internal Audit Team Leader or a person authorized by him or the Compliance Officer or a person authorized by him. The Whistleblower may review, correct and approve the interview protocol by signing it.
 5. In the case of Notifications in writing, as referred to in sec. 3(a) and (b), the Authorized Persons shall, within 7 days of receipt of the Notification, be required to confirm to the Whistleblower its receipt. Confirmation is made by sending an appropriate message to the e-mail address or to the contact address provided by the Whistleblower. Failure to provide contact information shall result in the Whistleblower’s failure to confirm receipt of the Notification.
 6. The provisions of this Procedure shall also apply to Notification submitted anonymously.

§ 5 Preliminary inspection

1. The Authorized Persons shall perform a preliminary inspection of the Notification and, within 14 days from the date of receipt of the Notification, if it is determined that the received Notification relates to a violation of the law falling within the catalog indicated in § 4 sec. 1, shall forward the Notification to the Internal Audit Team for investigation.
2. If the Notification does not relate to a violation of the law indicated in § 4 sec. 1, the Notification shall be forwarded to the Internal Audit Team for investigation in accordance with separate procedures in effect at LGESWA, in particular regarding the prevention of bullying, harassment, violations of ethical standards, etc.

§ 6 Follow-up actions

1. Follow-up actions includes the following steps:
 - a. investigation;
 - b. further action, if irregularities are found.
2. The investigation shall be conducted by the Internal Audit Team with the support of the Legal Team.
3. The Internal Audit Team and the Legal Team shall decide on the final qualification of the notified irregularity and, if it is determined that an irregularity has occurred, on further action.

§ 7 Investigation

1. The investigation shall include all actions taken by the Internal Audit Team with the support of the Legal Team, in particular, verification of the Notification, assessment of the truthfulness of the information contained in the Notification, communication with the Whistleblower, including requesting additional information, determination of the causes of irregularities within the organization's operation and the consequences related to the occurrence of irregularities at LGESWA, and, if applicable, aimed at preventing the violation of the law that is the subject of the Notification.
2. In order to assess the truthfulness of the information contained in the Notification, the Internal Audit Team may use all available organizational, technical and legal means, including questioning the Whistleblower or other persons as witnesses, verification of LGESWA's internal records and LGESWA's internal data sets.
3. Any issues of legal expertise in the course of the investigation shall require consultation with the Legal Team.
4. The Internal Audit Team may also invite other LGESWA's employees, as well as external advisors or consultants to participate in its work. In the case of participation of other LGESWA employees, external advisors or consultants, LGESWA will take appropriate legal measures to ensure an adequate level of protection of the processed data (including personal data) and the application of technical and organizational solutions to ensure compliance of the activities with the applicable regulations and this Procedure.
5. The entire Procedure conducted by the Internal Audit Team shall not exceed 2 months from the date of confirmation of acceptance of the Whistleblower's Notification. In the event of failure to provide confirmation of acceptance of the Notification to the Whistleblower, for the reasons referred to in § 4 sec. 5, the proceedings conducted by the Internal Audit Team may not exceed 2 months and 7 days from the date of the Notification.
6. After the investigation, the Internal Audit Team shall prepare a report containing conclusions and recommendations ("**Report**").

§ 8 Further actions

1. Based on the prepared Report and the facts of the Notification, the Authorized Persons shall decide in the form of a protocol on the final qualification of the reported irregularity and, if a violation of the law referred to in § 4 sec. 1 above is found, also on further actions ("**Protocol**"). The Protocol shall be signed by the Internal Audit Team Leader or a person authorized by him and the Legal Team Leader or a person authorized by him. The Protocol shall, in particular, contain a description of the facts of the Notification and a description of the follow-up actions taken or planned in connection with the Notification received.
2. The Authorized Persons may deliberate in meetings, which may also be held by means of remote communication. Authorized Persons shall conduct activities under this Procedure during their

working hours, and the time spent on such activities shall be included in their working time. Authorized Persons shall not be entitled to additional compensation for activities under this Procedure.

3. In the event that a violation of the law referred to in § 4 sec. 1 above is found in the Protocol, LGESWA may apply all organizational, technical and legal measures to remove the consequences of such violation, as well as to prevent the occurrence in the future of circumstances conducive to the aforementioned violations of the law.

§ 9 Feedback

The Authorized Persons shall, within 14 days from the date of the Protocol, but no later than within 3 months from the date of confirmation of acceptance of the Notification to the Whistleblower, provide the Whistleblower with information on the follow-up actions planned or taken, together with the reasons for such actions (“**Feedback**”). In particular, the Feedback shall include information on whether or not a violation of the law has been identified and what measures, if any, have been or will be applied in response to the identified violations of the law. The Feedback shall be forwarded to the Whistleblower at the indicated contact address. Failure by the Whistleblower to provide a contact address shall result in failure to provide the Whistleblower with the Feedback.

§ 10 Prohibition of retaliation

1. Retaliation against the Whistleblower, the person helping to make the Notification and the person associated with the Whistleblower, as well as attempts or threats thereof, is prohibited. Retaliatory actions shall be understood as any direct or indirect act or omission in a work-related context that is caused by the Submission and that violates or may violate the rights of the Whistleblower or causes or may cause unreasonable harm to the Whistleblower, including the groundless initiation of proceedings against the Whistleblower. Retaliation is understood in particular as:
 - a. refusal to establish an employment relationship;
 - b. termination or termination without notice of the employment relationship;
 - c. failure to conclude a fixed-term employment contract or an indefinite-term employment contract after the termination of a probationary contract, failure to conclude another fixed-term employment contract or failure to conclude an indefinite-term employment contract after the termination of a fixed-term contract - if the Whistleblower had a legitimate expectation that such a contract would be concluded with him;
 - d. reduction in the amount of salary for work;
 - e. withholding of promotion or omission from promotion;
 - f. transfer to a lower job position;
 - g. harassment;
 - h. discrimination.

2. The work-related context referred to in sec. 1 above shall be understood as past, present or future work-related activities under an employment or other legal relationship underlying the provision of work or services or the performance of functions in or for LGESWA, in which information about the violation of the law has been obtained and the possibility of experiencing retaliation exists.
3. A person who assists in making the Notification as referred to in sec. 1 above shall be understood as an individual who assists the Whistleblower in the Notification in a work-related context and whose assistance should not be disclosed.
4. A person related to the Whistleblower referred to in sec. 1 above shall be understood as a natural person who may experience retaliation, including a co-worker or a person close to the Whistleblower within the meaning of Article 115 § 11 of the Act of June 6, 1997, the Penal Code.
5. The Whistleblower shall be subject to the protection set forth in the provisions of Chapter 2 of the Law from the time of filing the Notification, provided that the Whistleblower had reasonable grounds to believe that the information that is the subject of the Notification is true at the time of filing the Notification and that it constitutes information on a violation of the law.
6. In the event that the Whistleblower suffers retaliation in connection with the Notification, the Whistleblower may give notice in accordance with the procedure set forth in this Procedure, or according to the separate procedures in force at LGESWA, in particular regarding the prevention of bullying, harassment, violations of ethical standards, etc.

§ 11 Register of Notifications

1. LGESWA shall maintain a register of all Notifications ("**Register**") based on the Notifications received.
2. It shall be the responsibility of the Authorized Persons to maintain the Register and update the data contained therein on behalf of LGESWA.
3. The Register shall collect the following data:
 - a. the Notification number;
 - b. the subject of the violation;
 - c. personal data of the Whistleblower and the person to whom the Notifications relates, necessary to identify them;
 - d. the contact address of the Whistleblower;
 - e. the date on which the Notification was made;
 - f. information on follow-up actions taken;
 - g. date of completion of the case.

§ 12
Personal data protection

1. The administrator of the personal data collected in the Applications received and disclosed in the Register is LGESWA.
2. Authorized Persons are obliged to keep confidential all information obtained in the course of receiving Notifications and follow-up.
3. The personal data of the Whistleblowers and persons whose personal data is included in the Notifications and the Register (potential perpetrators, witnesses, victims) shall be protected in accordance with applicable laws, including the Regulation of the European Parliament and of the Council (EU) 2016/679 of April 27, 2016. on the protection of natural persons in relation to the processing of personal data and on the free movement of such data and the repeal of Directive 95/46/EC (General Data Protection Regulation) (“**RODO**”) and the Act of May 10, 2018 on the Protection of Personal Data and its implementing regulations. Personal Data includes information from which the identity of the persons indicated in the first sentence of this paragraph can be directly or indirectly identified (“**Personal Data**”).
4. LGESWA, as the controller of Personal Data, shall ensure an adequate level of protection of Personal Data preventing unauthorized persons from gaining access to the information covered by the Notifications, as well as ensuring the protection of the confidentiality of the Whistleblowers as well as the persons whose data is indicated in the Application.
5. Personal data processed as part of Applications shall be processed by LGESWA until the purposes described in the Law and Procedure are fulfilled, in particular to the extent and within the timeframe necessary to accept the Notification and take any follow-up action. Personal Data that is not relevant to the processing of the Application shall not be collected and, if accidentally collected, shall be deleted immediately. The deletion of such Personal Data shall take place within 14 days after it is determined that it is not relevant to the case.
6. The Personal Data in the Registry relating to the Notification shall be retained for a period of 3 years after the end of the calendar year in which the follow-up of the relevant Notification was completed, or after the completion of the proceedings initiated by such follow-up.
7. In fulfillment of the information obligation described in Article 14 of the RODO to persons whose personal data will be processed as part of the Notifications, LGESWA shall refrain from providing information on the source of the data, unless the Whistleblower has acted in violation of Article 6 of the Law or has consented to the disclosure of his or her identity.
8. In fulfillment of the obligation to share Personal Data described in Article 15 of the RODO, with respect to Data Subjects, LGESWA shall waive the provision of information on the source of data acquisition, unless the Whistleblower has acted in violation of Article 6 of the Law or has consented to the disclosure of his or her identity.
9. With regard to the principles of processing Personal Data, the rights and obligations of persons whose Personal Data will be processed under the Notification, and other provisions on the protection of Personal Data not regulated by the provisions of the Procedure, LGESWA's internal regulations on personal data protection shall apply.

§ 13

Procedure for External notifications

1. A whistleblower may make an oral or written notification to the Ombudsman or a public body containing information about a violation of the law (“**External Notification**”). The External Notification may be made without first making a Notification.
2. Public bodies shall be the chief and central government administration bodies, field government administration bodies, bodies of local government units, other state bodies and other entities performing public administration tasks by law, competent to take follow-up actions in the areas indicated in Article 3(1) of the Law.
3. The Ombudsman shall accept External Notifications on violations of the law in the fields indicated in Article 3(1)(1-16) of the Law, carry out preliminary verification and forward them to the public body competent to take follow-up action, and accept and process External Notifications - in the case where the External Notification concerns a violation of the law in the field indicated in Article 3(1)(17) of the Law and no other public body is competent to take follow-up action.
4. The public authority shall accept the External Notification, carry out a preliminary verification of the External Notification to determine whether the External Notification relates to information about the violation of the law and to determine whether the External Notification relates to violations of the law in the field falling within the scope of the authority, and if not, to determine the public authority competent to take follow-up action. If the External Notification relates to violations of the law in the field falling within the scope of the authority, the authority shall consider the External Notification. Where the External Notification relates to violations of the law in a field that does not fall within the scope of the authority, it shall forward the External Notification immediately, but no later than 14 days from the date of the External Notification, and in justified cases - no later than 30 days, to the public body competent to take follow-up action, and inform the Whistleblower thereof.
5. External Notification may be made orally or in writing. An external notification in writing may be made in paper form or electronically to the mailing address or e-mail address indicated by the body receiving the external notification.
6. The Ombudsman or the public body accepting the External Application shall send the Whistleblower an acknowledgement of acceptance of the External Application without delay, but no later than within 7 days from the date of acceptance of the External Application, unless the Whistleblower has expressly requested otherwise in this regard or the Ombudsman or the public body has reasonable grounds to believe that acknowledgement of the External Application would compromise the protection of the confidentiality of the Whistleblower’s identity.
7. The public body shall provide the Whistleblower with feedback within a period not exceeding 3 months from the date of confirmation of acceptance of the External Application. In justified cases - within 6 months from that date, after informing the Whistleblower before the expiry of the deadline referred to in the previous sentence.
8. The detailed procedure for acceptance and handling of External Notifications is set forth in the Law in Chapter 4.

§ 14
Final provisions

1. The content of the Procedure was consulted with representatives of persons performing work for LGESWA.
2. The Procedure shall enter into force 7 days after it is made known to persons performing work in the manner adopted by LGESWA.