

Whistleblowing Policy

SK Battery Manufacturing Kft.

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Process Owner:
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1 Purpose of the Regulation

SK Battery Manufacturing Kft. (registered seat: 2903 Komárom, Irinyi János utca 9.; company registration number: 11-09-026755; the "**Company**"), in accordance with the relevant provisions of Act XXV of 2023 on Complaints, Public Interest Reports and Rules for Reporting Abuse ("**Whistleblowing Act**") established its internal reporting system (the "**Internal Reporting System**") in which persons engaged by the Employer and certain persons defined in this Policy (the "**Policy**") can report information regarding an unlawful or suspected unlawful act or omission or other abuse (the "**Report**").

The purpose of this Policy is to provide guidance on the possibilities for making a Report through the Internal Reporting System, the investigation of such Reports, other procedural rules, and the rights and obligations of the Reporters.

2 Persons entitled to make a Report

The following persons may make a Report through the Internal Reporting System:

- (i) person engaged by the Company,
- (ii) persons formerly engaged by the Company whose legal relationship aimed at performing work has been terminated,
- (iii) a person who wishes to establish a legal relationship aimed at performing work with the Company and for whom the procedure for establishing such relationship has commenced,
- (iv) an individual entrepreneur or single person company having a contractual relationship with the Company,
- (v) a person who has an ownership interest in the Company and a person who is a member of the Company's administrative, management or supervisory body, including a non-executive director,
- (vi) a contractor, subcontractor, supplier, or a person under the supervision and control of an agent who has started the procedure for establishing a contractual relationship with the Company, is in such contractual relationship or had such contractual relationship,
- (vii) trainees and volunteers working for the Company,
- (viii) a person wishing to establish a legal or contractual relationship with the employer under (iv), (v) or (vii), in respect of whom the procedure for the establishment of such a legal or contractual relationship has been initiated, and
- (ix) a person who has ceased to have a legal or contractual relationship with the Company under (iv), (v) or (vii).

(hereinafter referred to individually as the "**Reporter**"; collectively as the "**Reporters**")

3 Behaviours underlying a Report

In the Internal Reporting System information regarding an unlawful or suspected unlawful act or omission or other abuse may be reported, including breaches of the rules of conduct set out in the Company's Code of Conduct, Code of Ethics or Employee Handbook that protect public interest or overriding private interests.

Should a Reporter encounter information regarding an unlawful or suspected unlawful act or omission or other abuse by a business partner of the Company that they wish to report, they shall ask the Operator of the Internal Reporting System for access of the relevant business partner's reporting system, which the Operator shall provide if such reporting system exists.

4 Operator of the Internal Reporting System

The Operator of the Internal Reporting System is the Security Manager, **Árpád Károly Rácz**, who performs these activities impartially (the „Operator”).

If the Reporter wishes to make a Report concerning the Operator, the Report can be made to the HR Director of SK Battery Manufacturing Kft. (registered office: 2903 Komárom, Irinyi János utca 9.; company registration number: 11-09-026755), **Péter Kósa**. If any Report concerning the Operator is received by Péter Kósa, Péter Kósa shall perform the duties of the Operator as set out in this Policy regarding that Report.

5 Way and process of making a Report

With the exception of anonymous Reports defined in point 5.3 of this Policy, when making a Report, Reporters must provide their contact details (name, address, e-mail address or telephone number) in order to provide information in relation to the Report or, if further information is required from the Reporter, so that the Report can be investigated effectively.

Reports can be made in the following ways:

5.1 Written Report

Written Reports can be made

- (i) via the e-mail address komarom.help@skoneu.com, to which the Operator and Péter Kósa HR Director have access rights;
- (ii) via mail sent to the address of the Company to the attention of the Operator;
- (iii) placing the Report in the collection box located at the entrance of the Company (on the wall of the room opposite the medical room)

If the Reporter wishes to make a written Report in respect of the Operator, it can be made

- (i) via e-mail to a peter.kosa@skoneu.com;
- (ii) via mail sent to the address H-2903 Komárom, Irinyi János str. 9., to the attention of Péter Kósa.

Within seven days of receipt of the written Reports, the Operator will send an acknowledgement of receipt to the Reporter, and informs the Reporter of the procedural and data management rules.

5.2 Oral Reports

Oral Reports can be made via phone, at the phone number +36 70 437 9489. Oral Reports can be made during the following times: between 9:00 and 11:00, from Monday to Friday.

If the Reporter wishes to make an oral Report concerning the Operator, this can be made in person with Péter Kósa at Komárom Site (H-2903 Komárom, Irinyi János str. 9.).

The Operator shall make a complete and accurate transcript of the Oral Reports, a copy of which shall be given to the Reporter. The content of the written transcript shall be reviewed by the Reporter, who may clarify it if necessary. The adequacy of the Report and its receipt shall be confirmed with the signature of the Reporter.

When making an oral Report, the Operator informs the Reporter of the consequences of making a Report in bad faith and of the rules applicable to the investigation and that his/her personal data will be treated confidentially throughout the investigation.

5.3 Anonymous Report

If Reporters do not wish to reveal their identity, they may choose to make an anonymous Report, but in this case, the investigation of an anonymous Report may be waived.

Anonymous reporting can only be made by placing the paper form in the collection box located at the entrance of the Company (on the wall of the room opposite the medical room). The collection box is located in a room where there is no camera surveillance.

6 Cases of omission of the Report

Investigation of a Report may be omitted

- (i) in the case of an anonymous Report;
- (ii) if it was not made by a Reporter defined in point 2;
- (iii) if the Report is made by the same Reporter with the same content as a previous Report;
- (iv) if harm caused by the Report to the public interest or to an overriding private interest would not be proportionate to the restriction of the rights of the natural or legal person concerned by the Report resulting from the investigation of the Report; or
- (v) if it is clearly unsubstantiated because it is not the subject of an unlawful or suspected unlawful act or omission or other abuse, including breaches of the rules of conduct set out in the Company's Code of Conduct, Code of Ethics or Employee Handbook that protect public interest or overriding private interests.

The Operator shall inform the Reporter (if known) in writing of the omission and the reasons of it.

A written Report may be omitted if the Operator has orally informed the Reporter of the omission and the reasons therefor, and the Reporter acknowledged the information provided.

7 The process of investigating the Reports

The investigation of a Report is carried out by the Operator, regardless of the identity or position of the Reporter or the persons concerned by the Report (i.e., to whom the Report relates), with the protection of the Reporter and in compliance with the rules of the investigation. In the course of the investigation, the person concerned by the Report will have the opportunity to express his or her views, including through legal representation, and to provide evidence in support of those views.

The Operator will start investigating the allegations in the Report upon receipt of the Report and will conduct the investigation no later than 30 days after receipt of the Report. The Operator may extend the 30-day timeframe for investigation in particularly justified cases, but the timeframe with extension shall not exceed three months. The Operator shall inform the Reporter of the extension of the timeframe and of the expected time for the completion of the investigation.

The persons involved in the investigation of a Report will be decided by the Operator on an individual basis, based on the content of the Report. The Operator may involve the HR responsible for the area in matters relating solely to labour law and may decide to involve the head of the department concerned in the investigation of the Report on the basis of the content of the Report. The Operator shall also involve the in-house counsel in the investigation of the Report, except for Reports which are obviously unjustified or where the circumstances of the case are such that only a labour law sanction which does not exceed the level of a warning may be applied.

In the case of a non-anonymous Reports, the Operator may, if necessary, request the Reporter to clarify the information contained in the Report and request further information on the circumstances included in the Report.

The Operator shall, in the course of the investigation procedure, investigate, examine and assess the circumstances contained in the Report. Where necessary, the Operator decides on the action to be taken or planned to be taken to remedy the abuses contained in the Report.

If, during the investigation of the Report, the Operator finds that the Report is unfounded, it will close the investigation procedure.

If the Report justifies the initiation of criminal proceedings, the Operator shall arrange for the filing of a criminal complaint.

The Operator shall inform the Reporter in writing of the investigation of the Report, its outcome and the actions taken or planned. Written information may be waived if the Operator has informed the Reporter orally of the above and the Reporter has taken note of the information.

The Internal Reporting System may be operated by a whistleblower counselor or other external organization under contract based on the appointment of the Company.

8 Information on data processing

As set out in point 5, the Operator shall inform the Reporter of the rules applicable to the management of personal data in the case of an oral Report, at the same time as it provides the transcript of the Report, and in the case of a written Report, at the same time as it provides the acknowledgement of receipt of the Report.

During the investigation of the Report, the Operator shall process the data of the Reporter, the person who is the subject of the Report and the person who may have information about the facts contained in the Report solely for the purpose of investigating the Report and remedying or terminating the abuse that is the subject of the Report. Any other personal data not complying with the above requirements will be deleted from the Internal Reporting System by the Operator without delay. The data of the above persons shall not be disclosed to any person other than the Operator and other authorised persons and shall only be shared with other departments or employees of the Company to the extent necessary for the investigation.

The data of the Reporter may only be disclosed to the body competent to carry out the procedure initiated on the basis of the Report and may not be disclosed without the consent of the Report.

If the person concerned by the Report is a natural person, he or she shall not be entitled to know the data of the Reporter or of the person who may have information about the facts contained in the Report.

If, during the investigation of the Report, it becomes clear to the Operator that the Reporter has made a Report in bad faith, that the information contained in the Report is untrue and that there are circumstances indicating that a crime or offence has been committed or that there is a reasonable suspicion that the Reporter has caused unlawful damage or other harm to another person, the personal data of the Reporter must be transferred to the body or person entitled to conduct the proceedings.

9 Possible consequences of making a Report in bad faith

If the Reporter provides false data or information in the Report in bad faith, and there are indications that a crime or infraction has been committed and/or there are reasonable grounds to believe that the Reporter has caused unlawful damage or other harm to another person, the Operator will be obliged to transfer the Reporter's personal data to the body or person entitled to conduct the proceedings.

In addition, a Report made in bad faith and with false content may lead to sanctions under labour law and, in the event of damage, the person concerned may claim compensation or damages from the Reporter.

10 Restricted reporting system

The Reporter has the right to report information about unlawful or suspected unlawful acts or omissions or other misconduct to a separate abuse reporting system operated by various agencies of the Hungarian state, independently of the Company's Internal Reporting System.

Unlike the Company's Internal Reporting System, anyone can report to the restricted reporting system. In such system, a Report may be made with or without a name, but in either case the Reporter is protected from being harmed by the Report. The identity of the Reporter cannot be revealed without the consent of the Reporter.

Reporting to the restricted reporting system can be done in the manner specified by the relevant public body or through a secure electronic system operated by the Commissioner for Fundamental Rights.

If the Reporter makes his/her Report through the Fundamental Rights Commissioner's system, he/she does not need to specify the competent public body, the Fundamental Rights Commissioner's Office will do this for him/her. If the Report is made directly to the competent public body, the Reporter must specify which body is competent for his/her Report (with the understanding that if he/she is mistaken, the receiving public body will forward his/her Report to the appropriate body within eight days).

The list of competent public bodies can be found under Subsection 1 of Section 32 of the Whistleblowing Act and Section 1 of the Government Decree 225/2023. (VI. 8.).

The information on data management and procedures are published by the Commissioner for Fundamental Rights and the competent public authorities. Other procedural rules are set out in the Whistleblowing Act.