



# **RULES OF**

WHISTLEBLOWING

# **LPP**

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# INTRODUCTION

The Whistleblowing Rules apply to LPP S.A. and its subsidiaries (hereinafter referred to as LPP) and implement the obligations arising from Directive (EU) 2019/1937 of the European Parliament and of the Council and the Polish Act of 14 June 2024 on Whistleblower Protection (Journal of Laws of 2024, item 928, as amended)

Subsidiaries with more than 249 employees shall have their own resources for receiving submissions and conducting investigations.

The Whistleblowing Rules do not cover claims relating to the non-conformity of an item sold, which are dealt with by Customer Service.

# I. WHAT IS THE PURPOSE OF THE WHISTLEBLOWING RULES

The Whistleblowing Rules in the LPP Group define the procedures for reporting irregularities involving, among others, violations of the law, internal procedures and ethical standards in force in LPP (**Submission**) by interested persons (**Whistleblower**).

The Rules shall apply to LPP and its subsidiaries, taking into account local laws regulating differently the issues covered by the Rules.

The rules arising from this document do not violate or limit the obligations to report irregularities to the relevant authorities in the countries in which LPP operates.

# II. WHAT KIND OF IRREGULARITIES CAN YOU REPORT

The integrity and transparency of business processes is of key importance to us, therefore we want to know about irregularities in our operations, both about violations of laws, corporate governance and internal guidelines in force in LPP.

# III. WHO CAN MAKE A SUBMISSION

We strive to ensure transparency and compliance of the actions of LPP and its employees with the law and internal guidelines in force in LPP, therefore we encourage the reporting of irregularities both by our future and current employees, associates, shareholders, business partners, as well as other entities affected by our business.

## IV. HOW TO MAKE A SUBMISSION

IN ORDER TO MAKE A SUBMISSION, FILL IN THE FORM AVAILABLE HERE:

<https://lpp.whiblo.pl>

Don't be afraid! If you wish, you may remain fully anonymous to us.  
Please note! If you give us your details, you are no longer anonymous.

## V. WHAT INFORMATION CAN YOU INCLUDE IN YOUR SUBMISSION

- Indication of the LPP group entity that the submission concerns
- What the irregularity was and what it resulted in
- When and where the irregularity occurred
- Who committed the irregularity
- If you have evidence, provide it to us



Remember, the more detailed information you share with us, the easier it will be for us to act later to eliminate the irregularity.

You can fill in your report in Polish, English.

## VI. ASSURANCE OF ANONYMITY

**Do not worry if you wish to remain anonymous, we ensure your complete anonymity.**

The message you send us through the whistleblowing form will be treated confidentially, including any necessary investigations. LPP exercises due diligence, using appropriate technical and organisational measures to ensure the anonymity of the reporting channels provided.

## VII. WHAT HAPPENS TO THE SUBMISSION

1. Once you have made your Submission, we will notify you to confirm that your Submission has been received. We will provide you with this information within seven days of your Submission.
2. You can check the status of your Submission by logging into your Inbox, located next to the whistleblowing form. To log in, you will need the submission number you received when you registered your Submission and the password you set up.
3. Your Submission is transferred to authorised Ethics Officers for review and further processing of Submission.
4. Within three months after you have made your Submission, we will provide you with feedback on it, inform you of the follow-up actions planned or taken, and the reasons for taking certain actions.
5. Your Submission will be considered with impartiality and due diligence, based on the information and evidence collected by LPP. Having analysed and determined that irregularities have occurred, we identify, recommend, and then implement corrective actions which are to mitigate the effects of the irregularities identified. We also aim to improve internal processes and procedures to eliminate the possibility of similar events occurring in the future.
6. If the information we receive does not allow us to take further action on your Submission, we will let you know.



Remember that all persons involved on the part of LPP in the process of accepting, analysing and processing the Submissions have appropriate authorisation and are obliged to ensure the confidentiality of the information obtained!

## VIII. HOW DO WE RECORD YOUR SUBMISSION

We keep records of the Submissions where we collect information about the Submissions made for no longer than it is necessary and proportionate, for a maximum period of 3 years following the end of the calendar year in which the follow-up actions were completed or following the conclusion of proceedings initiated by such actions..

If a claim arises in connection with a Submission, we will keep the data contained in the Submission until the statute of limitations for that claim has expired.

## IX. NON-RETALIATION ASSURANCE



Please note – we appreciate your willingness to help us eliminate irregularities, and we do not retaliate against whistleblowers or those who assisted you in making a Submission or are associated with you.

**We strongly discourage any retaliatory actions against a whistleblower by others.**

## X. RELATIONSHIP OF THE WHISTLEBLOWING RULES TO OTHER LPP RULES

The Whistleblowing Rules constitute an implementation of our responsible business principles and shall be observed along with the other rules that guide our actions, pertaining to, among others: ethics, counteracting harassment, anti-corruption and anti-fraud, following from:

- LPP Rules
- LPP Rules – guidelines for store employees
- Rules of cooperation with business partners
- Anti-harassment Policy

## XI. BE RESPONSIBLE



Remember that any irregularities reported by you in your submission can affect the lives of others, so always provide truthful information.

## XII. EXTERNAL REPORTING



Please note that, in addition to making the Submission via the form at <https://lpp.whiblo.pl/> you can also report to the relevant public authorities.

## XIII. PERSONAL DATA PROTECTION

1. All Submissions are treated as confidential and the data contained therein are processed in accordance with data protection legislation and LPP rules.
2. LPP protects the personal data of the Whistleblowers and persons to whom Submissions relate.
3. We may disclose your data only to relevant authorities or authorised entities subject to legal regulations.
4. We undertake to delete your data collected in connection with your Submission:
  - within 3 years after the end of the calendar year in which the follow-up actions were completed or after the proceedings initiated by those actions were completed or
  - immediately after your Submission has been considered unfounded.
5. The individuals who will be processing your data are trained in how to comply with the Whistleblowing Rules, with particular emphasis on security measures and protecting the confidentiality of the information contained in the Submissions.
6. In the course of activities aimed at determining whether your Submission is well-founded, we will take the measures necessary to protect your data against accidental or unlawful destruction or loss and against unauthorised dissemination.
7. You can find more information on data processing in the Information Clause.

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**LPP**