



## SCHEDULE A: PROVISION OF SERVICES MULTI-FIRM ENGAGEMENT

*This schedule should be used for all Multi-Firm Engagements for Provision of Services with the exception of Multi-Firm Engagements for Provision of Services relating to Group Audits.*

### 1 Parties and Contacts:

1.1	Name of Originating Firm:	KPMG Samjong Accounting Corp. ("KPMG KR")
1.2	Name of Participating Firm:	KPMG Assets Valuation (Shanghai) Co., Ltd. ("KAV")
1.3	Name of Originating Firm's client:	LG Electronics Inc. (the Client)
1.4	Name of primary contact for the Originating Firm:	Young-Gul Park
1.5	Name of primary contact for the Participating Firm:	Rodger Wang

### 2 Sentinel Approval Number (SAN) 1548535566

### 3 Engagement Scope and Deliverables

*Scope of work: Please refer to Appendix 1 Scope of Work*  
*Responsibility of Originating Firm: Please refer to Appendix 2 Originating Firm's responsibility*  
*Deliverables: The Participating Firm will deliver a KPMG Branded Valuation Report in Chinese and an English-translation version.*

### 4 Location of Work P.R. China

### 5 Timetable of Work

5.1	Expected start date:	
5.2	Expected date by which services and delivery are to be provided:	<ul style="list-style-type: none"> <li>- Draft report: 4 weeks from the collection of basic information.</li> <li>- Final report: around 1-2 weeks from the draft report date depending on the Client's confirmation, signed and sealed representation letters, and collection of other necessary valuation information.</li> </ul>

### 6 Fees and Charging

#### 6.1 The Originating Firm's fees to the Participating Firm will be:

*The agreed fees are as below:*

	Net fee in RMB
1. Valuation service for tax filing purpose	170,000
<b>Total net fee (Note 1)</b>	<b>170,000</b>

*Note 1 The total net fee of RMB170,000 is exclusive of any applicable China VAT and surcharges (at a rate of 6.7685%) and out of pocket expenses. The applicable China VAT and surcharges and out of pocket expenses at cost will be reimbursed and paid by the Originating Firm separately.*

#### 6.2 The total fees payable to the Participating Firm are estimated at: See 6.1

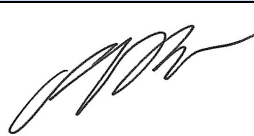
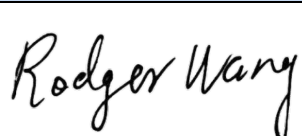
#### 6.3 In addition, the Participating Firm will bill the Originating Firm for the following expenses:

*See 6.1*

### 7 Standard Terms and Conditions

The Standard Terms and Conditions, as well as any applicable Additional Terms and Conditions, apply to the work set out in this Schedule A and govern the relationship between the Originating and Participating Firm. This Schedule A is the Schedule A – Multi-Firm Agreement for Provision of Services referred to in the KPMG International Multi-Firm Engagements Standard Terms and Conditions. Any defined terms used in this Schedule A are as defined in the Standard Terms and Conditions. [Click here to access the Standard Terms and Conditions, as well as all Additional Terms and Conditions](#)

### 8 Signatures

Originating Firm		Participating Firm	
Signature:		Signature:	
Name:	Young-Gul Park	Name:	Rodger Wang



Title:	<i>Partner</i>	Title:	<i>Partner</i>
Date:	28 Mar 2022	Date:	28 Mar 2022



## Appendix 1 Scope of Work

The Participant firm will perform valuation services on market value of land use rights (the “Target Assets”) holding by LGE as at three Valuation Dates (31 Dec 2019, 31 Dec 2020 and 31 Dec 2021) for China tax filing purpose.

The detailed procedures are as below:

### Valuation procedures of KAV

#### 1.1 Valuation preparation

- Negotiate with the Client, and clarify basic matters of valuation business. The basic matters include:
  - the engaging party, the owner of target assets and other users of the valuation report
  - purpose of the valuation
  - subject and scope of the valuation
  - value definition
  - valuation date
  - restrictions on the use of this report
  - time table and submission of the valuation report;
  - fees and payment schedule of the service;
  - cooperation between the engaging party and valuation professionals, and other important matters.
- Comprehensively analyse and evaluate our own professional competence, independence and business risk, accept the engagement, sign valuation engagement letter;
- Assign a project manager, organize a valuation project team, make a valuation plan;
- Instruct the Owner of Target Assets to fill in the Valuation Data Pack Provided to Valuation Professionals, prepare materials requested in valuation.

#### 1.2 Field inspection and information collection

- According to the specific conditions of this valuation engagement and the requirements of valuation procedure standards and other relevant regulations, valuation professionals will conduct a field investigation by means of inquiring, verification, inspection, checking, sampling etc., acquire valuation materials via each possible means, verify valuation scope, understand the current situation of the Subject, and pay attention to on legal ownership of the Subject. We will:
  - Obtain company overview and business registration information;
  - Obtain the audited financial statements (2-3 years and year to date), trial balance, asset list, ownership paper of tangible assets, cost components of tangible assets and other relevant details as at the Valuation Date;
  - Discuss with Client and the Owner of Target Assets' management to understand the general conditions, specifically existing conditions relating to the Owner of Target Assets' business;
  - Conduct site inspection of the land use rights;
  - Perform vouching and collect key contracts related to the Target Assets;
  - Discuss with the management to clarify questions KAV may have after reviewing the information KAV obtained.

#### 1.3 Valuation and estimation

- Analyse, summarize and sort the collected valuation materials to form the basis of valuation and estimation;
- According to the situations of the nature of the Subject, value type, and status of valuation material collection, choose applicable valuation approach, and select relevant formulas and parameters in order to analyse, calculate and estimate the value.
- Consider the reasonableness of valuation results under different methods to conclude preliminary valuation results.

#### 1.4 Preparing and submitting valuation report



- According to the preliminary valuation results, prepare related “Valuation Description”; after checking and confirming the valuation results, and that there are no repetitions or omissions in the valuation, summarize and analyse valuation conclusions based on Valuation Description, then determine final valuation conclusions, and draft the asset valuation report;
- Based on relevant laws, regulations, PRC Valuation Guidelines and internal quality control requirements, carry out necessary internal review on the valuation report and the implementation of the valuation procedure;
- Issue Client a draft Chinese valuation report with an English-language translation (for your reference only), carry out necessary communications related to the contents of the valuation report with the Client, following completion of the above for Client’s review and comments, and submit a final Chinese valuation report.

*Please note that, as required under PRC Asset Valuation Guidelines and as part of the valuation procedures, KAV will ask Client and the Owner of Target Assets to formally confirm responsibility for all of the information provided to KAV as well as certain information or matters to which KAV’s services relate before sending KAV’s final reports.*

*With regard to reporting languages, in the event of any discrepancy between the Chinese report and English translation, the Chinese report shall prevail.*



## Appendix 2 Originating Firm's responsibility

The Originating firm should ensure the Originating Firm's client include:

- 1) Proposed valuation services in market value estimate of land use rights holding by LG Electronics (Qinhuangdao) Co., Ltd. ("LGE" or the "Owner of Target Assets") ("the Project")
- 2) Attachment - The key terms for valuation service

in the engagement letter with Originating Firm's client and help with the coordination throughout the valuation process.

### **1) Proposed valuation services in market value estimate of land use rights holding by LG Electronics (Qinhuangdao) Co., Ltd. ("LGE" or the "Owner of Target Assets") ("the Project")**

#### **1 Introduction**

1.1 Thank you for providing us with this opportunity to assist you in the valuation of market value of land use rights (the "Target Assets"). We understand that LG Electronics, Inc. ("the Company", "LG" or "you") is contemplating a share transfer of LG Electronics (Qinhuangdao) Co., Ltd. ("LGE" or the "Owner of Target Assets") Therefore, for China tax filing purpose, you would like involve us to perform valuation services on market value of land use rights (the "Target Assets") holding by LGE as at three Valuation Dates (31 Dec 2019, 31 Dec 2020 and 31 Dec 2021). We confirm that we would be pleased to act for you in this matter on the terms set out below.

We have identified KPMG Assets Valuation Co., Ltd ("KAV") as the licensed valuation firm who will address and issue the valuation reports in Chinese to you.

KAV is to perform valuation of land use rights (the "Subject") holding by of LGE (the "Owner of Target Assets") as at 31 Dec 2019, 31 Dec 2020 and 31 Dec 2021 (the "Valuation Date"), respectively. The scope of this valuation is determined as land use rights holding by LGE.

- 1.2 Value definition: market value. For the purposes of this engagement, market value is defined as the estimated amount for which an asset or liability should exchange on the valuation date between a willing buyer and a willing seller in an arm's length transaction, after proper marketing and where the parties had each acted knowledgeably, prudently and without compulsion.
- 1.3 We confirm that we would be pleased to act for you in this matter on the terms set out below (the "Engagement"). The KPMG KR's General Terms of Business ("The General Terms of Business") attached to this letter apply to our engagement as if they were set out in this letter. This letter is the "Engagement Letter" mentioned in our General Terms of Business. Where there is conflict between this letter and the General Terms of Business or the Additional Terms, this letter shall prevail.
- 1.4 For the purposes of this letter, in addition to the definitions set out in the General Terms of Business, the following definitions shall apply:
  - a) "KPMG KR" or "we" shall mean KPMG Samjong Accounting Corp.; and
  - b) "You" (and derivatives) shall mean the LG Electronics, Inc.
  - c) "KAV" (and derivatives) shall mean KPMG Assets Valuation (Shanghai) Co., Ltd.

#### **2 Scope of our work**

- 2.1 The scope of work as determined by you is set out below. You agree that the nature and scope of the procedures is adequate for your purposes. Any changes and additions to the scope of work will be discussed and agreed with you in writing in the form of an addendum to this letter and will be subject to additional fees to be agreed at a later stage
- 2.2 In connection with China tax filing, our scope of work will include:
  - Engage KAV, to provide a valuation as to the estimated market values of land use rights holding by LGE;



- Issue an executive summary in English for your internal reference purpose.

2.3 You should be aware that the work which we will be carrying out in relation to the information required for this engagement or provided to us by you do not constitute as an audit, and consequently we will not be able to express any assurance opinion on that information.

### **3 Reporting**

3.1 Our report and KAV's report will be addressed to the Board of Directors of LG. You should note that our report shall not constitute recommendations to you as to whether or not you should proceed with the proposed transaction.

3.2 Our report is not intended for general circulation or publication and is not to be reproduced or used for any other purpose other than that specific in our terms of engagement without our prior written permission.

3.3 Any Services Deliverables released to you in any form or medium shall be supplied by us on the basis that it is for your benefit and information only and shall only be used for the purpose set out in this letter. In no circumstances should any Services Deliverables provided by us be relied upon by any third party for any purpose and we expressly disclaim any liability to any third party in this respect.

3.4 We are entrusted by you to appoint a qualified valuation firm to provide the valuation services to you. We have identified KAV as the licensed valuation firm who will address and issue the valuation reports in Chinese to you. KAV is the obligatory party responsible to perform valuation services and issue you the final valuation report in Chinese. You agree with and accept the enclosed key terms for valuation service

3.5 KAV's valuation report will be addressed to Client and will contain conclusion and findings in Chinese.

3.6 You should note that our Services Deliverables shall not constitute recommendations to you as to whether or not you should proceed with the proposed transaction.

### **4 Representations**

4.1 KAV will ask you and LG Electronics (Qinhuangdao) Co., Ltd. to confirm formally your responsibility for all of the information including the financial projections provided by you as well as certain information or matters to which the valuation services relate, as listed in the key terms for valuation service as attached to this letter.

### **5 Limitation on our liability**

5.1 Any work done by KAV based on this engagement letter shall be deemed to be part of the Services. You agree that you shall only bring claims against us in the event you have suffered losses or damages arising out of or in connection with the Services, i.e., we, as the Services' provider, shall be responsible to you for any liability arising from the acts or omissions of KAV and/or its personnel.

5.2 Notwithstanding any provisions as otherwise stipulated in this engagement letter and any other documents related to the Services contemplated under this engagement letter, (i) our aggregated liability in relation to the Services under this engagement letter, shall be limited to three times the amount of the services fee agreed in the Engagement letter in case the amount of limitation of our liability is not specified in the Engagement Letter. (ii) we shall not be responsible for any special, indirect or consequential losses or damages, including but not limited to loss of profits, loss or corruption of data, loss of goodwill, failure to achieve the anticipated savings and any other business or economic losses arising out of or in connection with this engagement letter.

### **6 Validity of this letter**

6.1 This letter will become effective once the authorised representatives of both parties sign and apply their companies' stamps on it (i.e., on the date that the latter of the two parties signs and stamps this letter). There are two copies of this letter. The Company and KPMG KR should each retain a copy. Both copies have equal legal effect.

### **7 Agreement of terms**

7.1 We should be grateful if you would kindly acknowledge receipt of this letter and confirm your understanding and acceptance of our terms of reference by signing and returning the enclosed copy. If the contents are not in accordance with your understanding of our agreement, we shall be pleased to receive your further observations and to give you any other information you require.

7.2 For the avoidance of doubt the terms of this letter and its appendices shall apply to all work carried out by us in connection with this Engagement prior to the date of countersignature of this letter.

## **2) Attachment - The key terms for valuation service**

### **1 Responsibilities of LG Electronics, Inc. (“Client”)**

- 1.1 In order for KAV to carry out the valuation work (the “Services”) in accordance with the timetable, Client assures to provide KAV and its staff with the necessary working conditions and assistance, including: (a) providing KAV with all the required information and materials and to coordinate relevant personnel of Client to assist KAV’s performance of the Services. The information request list will be provided by KAV prior to the site visit and Client should provide all requested information to KAV no later than the commencement date of site visit. Should KAV require additional information during the valuation process, Client should provide such information on a timely basis; and (b) ensure that all arrangements are made for access, safety procedures, virus check, facilities, licenses or consent as may be required (without cost to KAV) for KAV’s use of Client’s computer system, printing system, telephone system and relevant networks.
- 1.2 Client shall be responsible for arranging all the communication and coordination between KAV (and China Public Valuers and other valuation professionals of KAV) and all other relevant parties of this engagement. Client shall ensure that KAV has no restriction in accessing all the related personnel, records, documents and the original copies of all the other information of the Owner of Target Assets, and the subsidiaries, branches, joint ventures and associates of Owner of Target Assets (if any). Client shall provide all the required documents on a timely basis, including but not limited to accounting ledger, filled-in “Valuation Data Pack Provided to Valuation Professionals”, asset inspection and stock take result, and usage situation and legal ownership documents of the Subject. Client should also ensure the legitimacy, authenticity, accuracy and completeness of the information provided. Client shall confirm the information/material provided by signing and stamping on the materials or through other confirmation measures. KAV will not provide assurance as to the legal ownership of the Subject.
- Client shall ensure full and frank disclosure of all the significant matters in relation to the assets involved in this engagement; Client shall also promptly and completely disclose all the matters, which may impact the value conclusion, occur between the Valuation Date and the report submission date.
- As required by “Asset Valuation Guidelines of the People’s Republic of China” (“PRC Asset Valuation Guidelines”), as a part of the valuation procedures, KAV will require written representation from Client in order to formally confirm Client’s responsibilities, including the responsibility for all the information provided.
- 1.3 Client shall be responsible for the legitimacy and feasibility of the proposed transaction (or commercial actions) related to the purpose of valuation.
- 1.4 Any Services supplied by KAV shall not relieve the responsibility of Client’s management. Client shall designate an individual who possesses suitable skill, knowledge and experience to oversee the Services and retain responsibility and accountability for decisions at all times in respect of Client’s use, implementation or reliance level of the Service Deliverables supplied by KAV. Client shall not illegally intervene the valuation work and conclusion.
- 1.5 KAV may have access to personal data of Client and the Owner of Target Assets during the provision of the Services. Client undertakes that Client has obtained consent from all the owner of the personal data for the processing of such personal data by KAV and other KPMG member firms for the purpose related to the Services.
- 1.6 Client shall not, directly or indirectly, solicit the employment of any of KAV’s personnel involved in performing the Services while the Services are being performed or for a period of 3 months following their completion or following termination of this Engagement Letter, without KAV’s prior written consent. The above prohibition shall not prevent Client at any time from running recruitment advertising campaigns or from offering employment to any of KAV’s personnel who may respond to such campaign.
- 1.7 In the event that Client and/or the Owner of Target Assets provide false, untrue or incomplete accounting information, or other information, or improperly use KAV’s Service Deliverables, Client will compensate KAV, in accordance with the relevant PRC laws and regulations, for the damage or loss caused as a result of such improper acts. This includes but not limited to any resulting claims filed by third parties, penalties imposed by government authorities or the judiciary, or any other legal liabilities against KAV.

### **2 Responsibilities of KAV**

- 2.1 In accordance with relevant laws, regulations, and industry standards in PRC, KAV is responsible for conducting valuation work, by performing necessary procedures based on the information provided by Client and the Owner of Target Assets, selecting appropriate valuation methodologies, performing valuation analysis as at the Valuation Date, for the agreed purpose and according to the agreed scope in this Engagement Letter, and issuing a written valuation report to Client;



- 2.2 KAV will treat Party A's confidential information as strictly private and confidential and take all reasonable steps necessary to preserve such confidentiality. Unless required by relevant laws and regulations or authorities of the PRC, or applicable industry rules, KAV will not disclose such information to any third parties outside the KPMG global organisation of member firms, KPMG International or experts (if any), appraisers of certain specific assets (if any) and/or subcontractors (if any) as appointed in accordance with Clause 4. Where permitted by PRC laws and regulations or relevant authorities, or applicable industry rules, and when reasonably practicable, KAV will inform Party A of the above;
- 2.3 KAV's work involves performing valuation procedures so as to obtain proof of valuation. The selection of valuation procedures is based on professional judgements. Client understands that KAV relies on information provided by the management of Client and/or management of the Owner of Target Assets to perform analysis. Client should be aware that the work which KAV will be carrying out will not be as extensive as an audit, and consequently KAV will not be able to express an audit opinion on that information. We will indicate within our report the sources of information presented.

### **3 Reporting and use of the report**

- 3.1 The form and content of the valuation report will be prepared in accordance with the requirements of PRC Asset Valuation Law and PRC Asset Valuation Guidelines, and the format and the content may need to be appropriately adjusted in light of the findings during valuation. Upon completion of the Services, KAV shall provide the final Service Deliverables in written form, such as written opinions and reports. KAV's Service Deliverables do not constitute a recommendation by KAV as to whether Client should specify the decisions in relation to the engagement such as execution of the planned transaction or the transaction price to be executed. Nor should it be considered as an assurance of the price to which the Subject can be realized. Client can only rely on KAV's report in final written form. Client shall not place any reliance on any preliminary opinions, draft reports or reports that KAV may provide in the course of valuation.
- 3.2 KAV shall not be under any obligation in any circumstances to update any of its Service Deliverables, after the Service Deliverables have been issued in final written form. Any advice, opinion, statement of expectation, forecast or recommendation supplied by KAV as part of the Services shall not amount to any form of assurance or guarantee about any future events or circumstances.
- 3.3 KAV shall retain ownership of the intellectual property rights in the Service Deliverables. Upon fulfilment of Client's obligation for payment of KAV's charges, Client will be automatically granted a non-exclusive and non-transferable right to use the Service Deliverables. Without prejudice to confidentiality obligations, for the purpose related to KAV's business and other KPMG member firms' business, Client hereby authorize that KAV and other KPMG member firms shall be entitled to use, develop or share with each other knowledge, know-how, expertise, experience, information and skills of general application gained under this Engagement Letter.
- 3.4 The valuation report issued by KAV in any form or medium is intended exclusively for the use and benefit of Client, and for submitting to the relevant supervisory authorities. Client shall not amend or abridge the valuation report issued by KAV or the attached Standard Valuation Schedules when providing it to such parties.
- 3.5 The KAV's Services Deliverables issued to Client in any form or medium is solely provided for the benefit of and information requested by Client and shall only be used by Client for the purposes stated in the Engagement Letter. Unless otherwise agreed in this Engagement Letter or required by applicable laws or authorities, KAV's prior written consent must be obtained if Party A needs to disclose the Service Deliverables to any third party.

Unless required by applicable laws, in no circumstances should any Services Deliverables provided by KAV be relied upon by any third party for any purpose and KAV expressly disclaim any liability to any third party in this respect.

### **4 Timetable**

- 4.1 KAV shall use its best endeavour to comply with the agreed schedule. However, unless otherwise agreed in writing by both parties, the schedule or date communicated in Engagement Letter or by other means is only intended for planning or estimation.
- 4.2 KAV estimates that it will take approximately three to four weeks to complete the work, subject to all requested information and documentation being made available to KAV prior to commencement of KAV's work. If there are any exceptional circumstances which prevent the valuation work from being completed on time or if an early issuance of the valuation report is required by Client, Client or KAV may request an amendment to the agreed terms of this engagement provided that timely notice shall be given to the other party and it shall be resolved through mutual consultation.

### **5 Termination**

- 5.1 In accordance with PRC Asset Valuation Guidelines, KAV shall suspend the execution of Engagement Letter and notify KPMG KR and Client in writing as soon as KAV is aware of the following events: KAV encounters restrictions/limitations which prevent KAV from implementing valuation plan and procedures, and such limitations have significant impact on the



valuation conclusion, valuation purpose and proposed transaction in relation to the valuation, and that KAV is unable to take necessary measures to ensure no significant impact brought by the limitations on the reasonableness of the valuation conclusion. If Client is not able to eliminate the restrictions/limitations within reasonable time, KAV is entitled to terminate Engagement Letter.

## **6 Conflicts of interest**

- 6.1 KAV shall deal with any conflicts of interest in accordance with the requirements under with “Code of Ethics for China Valuation Professional - Basic Standard”.

## **7 Ownership of work-papers**

- 7.1 Working papers are the property of KAV. If Client or any other parties request access to KAV’s working papers, KAV reserves the right to grant access at KAV’s full discretion, subject to the confidentiality clauses in Engagement Letter.
- 7.2 KAV is however not responsible for any consequences arising from the misuse of its working papers by the persons who have gained access to them.

## **8 Valuation procedures of KAV**

### **8.1 Valuation preparation**

- Negotiate with the Client, and clarify basic matters of valuation business. The basic matters include:
  - the engaging party, the owner of target assets and other users of the valuation report
  - purpose of the valuation
  - subject and scope of the valuation
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### **8.2 Field inspection and information collection**

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  - Obtain company overview and business registration information;
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- According to the situations of the nature of the Subject, value type, and status of valuation material collection, choose applicable valuation approach, and select relevant formulas and parameters in order to analyse, calculate and estimate the value.
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