

# Whistleblowing and Complaint Handling Process

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## Submission of Whistleblowing Report or Complaint

Directors, executives, employees, and internal or external stakeholders may submit a whistleblowing report, complaint, or suggestion concerning legal violations, breaches of the Code of Conduct, corruption, or deficiencies in the internal control system through the designated channels.

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## Receipt and Preliminary Review

The Company Secretary and the Chairman of the Audit Committee receive and review the matter, collect preliminary information, and forward it to the Chief Executive Officer.



Within  
**7 business days**  
from the date  
of receipt.

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## Appointment of Investigation Committee

The Chief Executive Officer considers the matter and appoints the responsible person(s) or an investigation committee to examine the complaint.

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## Investigation and Fact-Finding

The investigation committee gathers evidence, reviews relevant information, and considers the facts. Persons involved in the review must have no conflict of interest with the complainant.



To be completed  
**within 30 business days**  
from the date the  
investigation begins.  
If additional time is required,  
progress and reasons must  
be reported to the  
authorized person.

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## Summary of Findings and Recommendations

The Secretary of the Audit Committee or the designated representative prepares a summary report of the investigation results together with recommendations or proposed actions.

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## Submission to the Audit Committee

The investigation results and recommendations are submitted to the Audit Committee for consideration.

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## Submission to the Board of Directors (if material)

If the matter materially affects the Company's reputation, image, or financial position, or involves senior executives, the Audit Committee shall submit the matter to the Board of Directors for further consideration.

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## Implementation of Actions

The relevant department or responsible person shall implement the resolution or recommendations, including corrective actions, improvements, or other measures as appropriate.

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## Notification of Outcome

The Company notifies the complainant of the outcome or progress, subject to confidentiality requirements and the rights of related parties, provided that contact information has been given.



Within  
**7 business days**  
from the date  
the investigation  
is concluded.

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## Disciplinary Measures

If misconduct is confirmed, disciplinary and/or legal actions will be taken as appropriate. These measures apply to directors, senior executives, executives, and employees without exception.

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## Protection and Confidentiality

The Company shall protect the whistleblower and complainant, keep their information confidential, and restrict access only to those responsible for handling the matter.

End of Process