



CHAPTER XIV (WHISTLEBLOWER POLICY)

Article 87 (Definition)

Section 1 (Policy Purpose)

The purpose of this Whistleblower Policy is to ensure that the directors, officers, employees, and volunteers of the Corporation can safely report any actions or suspected actions within the Corporation that are illegal, fraudulent, or in violation of the Corporation's policies.

Section 2 (Reporting Procedure)

Reports should, in principle, be made through the Corporation's designated internal channels. However, if internal procedures are inappropriate or fairness cannot be ensured, or if immediate external intervention is required due to unlawful conduct, reports may be made directly to external authorities.

Section 3 (Scope of Application)

This policy applies to all matters directly related to the Corporation's business and does not cover personal actions or those unrelated to the Corporation.

Article 88 (Reporting in Good Faith)

Section 1 (Obligation of Good Faith Reporting)

Whistleblowers must report in good faith, without malicious intent toward the Corporation or its members, and must provide reasonable evidence to support their belief that a violation has occurred.

Section 2 (Penalties for Malicious Reporting)

The Board of Directors may impose disciplinary measures against whistleblowers who file reports in bad faith. Such actions shall be considered an act of obstruction against the enforcement of the Bylaws and the Regulations of the Corporation, as outlined in Subsection 3,



Section 3 (Misconduct and Ethical Violations) of Article 83 (Grounds for Impeachment and Discipline) of the Bylaws.

Section 3 (Legal Remedies for False Allegations)

The Corporation reserves the right to take appropriate legal measures, including but not limited to litigation, against individuals who make false accusations in order to protect its reputation and that of its members.

Article 89 (Protection From Retaliation)

Section 1 (Prohibition of Retaliation)

Directors, officers, employees, or volunteers of the Corporation shall not be subject to any form of retaliation, including dismissal, demotion, reassignment, salary reduction, or exclusion from work, for making a good faith report of a violation or cooperating in an investigation.

Section 2 (Reporting Retaliation)

If a whistleblower believes they have been subjected to retaliation in violation of this provision, they may file a complaint with the Human Resources Committee in writing or through an officially designated reporting system (e.g., online portal or anonymous reporting channel). The Human Resources Committee shall conduct a preliminary investigation within ten (10) days of receiving the complaint and, if necessary, carry out further investigations before reporting the findings to the Board of Directors.

Section 3 (Disciplinary Actions Against Retaliators)

The Board of Directors may impose disciplinary measures against individuals who engage in retaliatory actions against whistleblowers acting in good faith. Such acts shall be considered an act of obstruction against the enforcement of the Bylaws and the Regulations of the Corporation, as outlined in Subsection 3, Section 3 (Misconduct and Ethical Violations) of Article 83 (Grounds for Impeachment and Discipline) of the Bylaws.

Section 4 (Legal Action & Reporting to Authorities)



If retaliatory actions violate applicable laws, the Corporation may report the matter to the relevant authorities (e.g., Department of Labor, Department of Justice, or other local legal authorities) and pursue legal action. Additionally, the affected individual has the right to seek legal recourse independently or with the support of the Corporation.

Article 90 (Reporting Procedures)

Section 1 (Reporting Violations)

Any member of the Corporation who has a reasonable basis to believe a violation has occurred may report the matter to a director or officer.

Section 2 (Immediate Notification and Action)

Any manager, officer, or director who receives a report must promptly notify the Human Resources Committee. The Human Resources Committee shall review the report and take appropriate actions promptly.

Section 3 (Initiation of Investigation)

Upon receiving a whistleblower report or a complaint regarding retaliation, the Human Resources Committee shall convene a meeting within seven (7) days and initiate an official investigation.

Section 4 (Investigation Timeline and Report)

The Human Resources Committee must complete the initial investigation within fifteen (15) days of receiving the report and may extend the investigation for up to thirty (30) days if necessary. The Human Resources Committee must submit a detailed report, including findings and recommendations, to the Board of Directors. Additionally, the progress of the investigation must be regularly shared with the whistleblower, while maintaining confidentiality.

Section 5 (Extension of Investigation Period)

Depending on the complexity of the investigation or legal requirements, such as the need for additional evidence collection, legal review, or consultation with external experts, the Board of Directors may extend the reporting deadline by up to thirty (30) days. The extended period shall



be determined reasonably and as necessary. The Human Resources Committee must submit the investigation results and recommendations to the Board of Directors before the extended deadline. During the extended investigation period, the progress of the investigation must be regularly shared with the whistleblower, maintaining confidentiality.

Section 6 (Mediation or Re-investigation)

If the whistleblower or the accused is dissatisfied with the outcome of the investigation, they may request mediation or a re-investigation by the Mediation Commission.

Section 7 (Escalation to Legal Authorities)

If internal investigations, including those by the Mediation Commission, do not resolve the issue to the whistleblower's satisfaction, the individual has the right to escalate the issue to the appropriate legal authorities.

Article 91 (Whistleblower Confidentiality)

Section 1 (Anonymous Reporting)

The Corporation encourages all whistleblowers to disclose their identity in order to facilitate a smooth investigation process. However, whistleblowers may submit reports while maintaining confidentiality to protect their identity.

Section 2 (Confidentiality of Reports)

Reports and the identity of the whistleblower must be kept confidential in principle. Violating this confidentiality may result in disciplinary action according to Article 83 (Grounds for Impeachment and Disciplinary Action) of the Bylaws. However, such information may be disclosed to the minimum extent necessary for conducting an investigation or complying with legal obligations.

Section 3 (Anonymous Reporting Procedure)

Individuals wishing to report anonymously may submit their report to the Corporation's Chairperson, President, Human Resources Committee Chair, or Mediation Committee Chair. Reports may be submitted online through the Corporation's secure portal, via email, or in



writing. All reports shall be kept confidential, and the whistleblower's identity shall not be disclosed without their consent.

Section 4 (Investigation of Anonymous Reports)

Anonymous reports shall undergo the same thorough investigation as those submitted with disclosed identities. The results and progress of the investigation shall be shared with the whistleblower while maintaining confidentiality.