



Whistleblowing & Complaints

1. Whistleblowing & Complaints

In order to encourage stakeholders, both in and outside the Company, to participate in the corporate governance principles, should employees or stakeholders suspect any unlawful activities or those in violation of the law, rules, regulations, code of business conduct, or corporate governance principles, they can ask, undertake whistleblowing or file complaints with detailed evidence to the Company or relevant agencies via the following channel:

Email : whistle@grandcanalland.com

Online : http://www.grandcanalland.com/en/ir_suggestion.php

2. Conditions of whistleblowing and complaints

- 1) The details of whistleblowing or complaints must be factual, clear, or sufficient to lead to investigation.
- 2) The whistleblower or the complainant may choose not to reveal his/her name, address, and telephone number(s) if the disclosure will cause danger or damage. But if the person chooses to reveal himself/herself, the Company's investigation will proceed with speed, with additional useful information, factual revelation, or alleviation of the damage in a more convenient way and shorter time.
- 3) The rights of the whistleblower or complainant will be protected whether he/she is an employee or an outsider.
- 4) The time required to process each complaint depends on the complexity of the case, document sufficiency, proofs received from the complainant, as well as documents, proofs, and explanations of the person complained against.



- 5) The person who receives the complaint and the person involved in the investigation must keep the filed information confidential. If necessary, they may disclose it taking into account the safety of and the damage to the complainant or any person who cooperates in the investigation, the information sources, or relevant persons.
- 6) If the complainant or the person who cooperates in the investigation thinks that he/she is unsafe or threatened, he/she may ask the Company for appropriate protective measures, or the Company may proactively provide protective measures if there is potential damage or danger.
- 7) The damaged person will be assisted by proper and just procedures.
- 8) Providers of false leads or complaints made to defame others are subject to disciplinary measures or punishment under applicable laws.

3. Protection of rights of employees, temporary employees, and outsourced persons

The Company will not unfairly treat directors, executives or employees, temporary employees, or outsourced persons, whether through changes in position, nature of work, or locations of work, suspension, threats, obstruction of work, termination of work, or any unfair act to these people because they:

- 1) File complaints when coming across incidents or items suspected or wrongdoing, fraud, violations, or non-compliance with the law, regulations, the Company's code of conduct, or its corporate governance policy
- 2) Provide whatever leads, information, cooperation, or assistance to the Board, management, public agencies, or regulators to ease examination or inspection when violation or non-compliance is suspected against the law, the Company's regulations, code of conduct, or corporate governance policy



3) Reject corrupt practices even when the Company's business opportunities are at stake.

The Company will maintain the confidentiality of provided leads and will keep confidential the name of their providers except where they have given their consent or where required by law.

4. False complaint

Complainants must act in good faith without an intention to harm or persecute organizations or persons. If any provision of tips, complaint, verbal information, or data proved false or contained an intention to harm or persecute organizations or persons, the Company will take due action or legal action.