

Whistle-Blowing Policy

1. INTRODUCTION

1.1 Asian Women’s Welfare Association and AWWA Ltd (“AWWA”) are committed to a high standard of compliance with accounting, financial reporting, internal controls, governance and auditing requirements and any legislation relating thereto. In line with this commitment, the Whistle-blowing Policy (“Policy”) aims to provide a framework to promote responsible and secure whistle-blowing without fear of adverse consequences.

1.2 AWWA’s Whistle-blowing Policy will be made aware to external parties through its website.

2. WHO IS COVERED BY THIS POLICY?

2.1 This Policy applies to all permanent and contract staff, partners, volunteers, suppliers, contractors, clients and other stakeholders of AWWA and the general public.

3. OBJECTIVES OF THIS POLICY

AWWA aims to:

3.1 Deter wrongdoing and to promote standards of good governance practices.

3.2 Provide a proper framework for employees or external parties to raise concerns about actual or suspected improprieties in matters of financial reporting or other matters and receive feedback on any action taken.

3.3 Give employees or external parties the assurance that they will be protected from reprisals or victimization for whistle-blowing in good faith.

4. REPORTABLE INCIDENTS

4.1 Examples of complaints covered by this Policy include:

4.1.1 Unethical & improper practices or alleged wrongful conduct in matters of financial reporting, internal controls or other related matters.

4.1.2 Non-compliances with regulatory requirements or AWWA practices relating to

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governance or financial matters.

- 4.1.3 Impropriety, corruption and bribery, acts of fraud or suspected fraud, theft and misuse of AWWA properties, assets or resources.
- 4.1.4 Conduct which is an offence or breach of law.
- 4.1.5 Abuse and misrepresentation of power or authority.
- 4.1.6 Serious conflict of interest without disclosure.
- 4.1.7 Intentional provision of incorrect information to the authorities.
- 4.1.8 Concealing information about malpractice or misconduct.
- 4.1.9 Disclosure of confidential information to outside parties.
- 4.1.10 Intimidation, discrimination or harassment of employees and external parties during the course of work.

4.2 The above list is intended to give an indication of the kind of conduct which might be considered as “wrong-doings” and is not meant to be exhaustive. In cases of doubt, the whistle-blower should consider consulting his or her immediate superior or follow the procedure for reporting under this Policy.

5. PROTECTION AGAINST REPRISALS

5.1 AWWA prohibits discrimination, retaliation, or harassment of any kind against a whistle-blower who submits a complaint or report in good faith. If a staff member raises a genuine complaint pursuant to this Policy, he or she will not be at risk of losing his or her job or suffering from retribution or harassment as a result. Provided that the staff is acting in good faith, it does not matter if he or she is mistaken. The Human Resources Department will monitor for signs of harassment or victimization against the whistle-blower.

5.2 If however, an employee has made a frivolous, mischievous or malicious allegation, this will not be condoned by AWWA. Employees making such allegations will face disciplinary action in accordance with AWWA’s Disciplinary Procedures.

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6. CONFIDENTIALITY

6.1 AWWA encourages the whistle-blower to identify himself/herself when raising a complaint or providing information relating to the complaint. All complaints will be treated with strict confidentiality except where:

6.1.1 AWWA is under a legal obligation to disclose information provided.

6.1.2 the information is already in the public domain.

7. EFFECTIVE DATE

7.1 This Whistle-blowing Policy supersedes and replaces all earlier versions and is effective from the date of its approval by the Board of AWWA Ltd.

8. PROCEDURE ON WHISTLE-BLOWING

8.1 Employees may report his or her complaint to his/her immediate supervisor.

8.2 Alternatively, any person covered by this policy may report via email to whistleblow@awwa.org.sg which will be accessed by the Chairman of AWWA Ltd. and the Chairperson of the Audit Committee.

The Chairman of the Audit Committee together with the Chairman of AWWA Ltd shall decide as to whether the investigation made by the complainant should proceed or whether no further action is considered necessary.

In cases where an investigation is proceeded with, the person conducting the investigation shall keep the complainant informed (where identifiable) of the progress of the investigation. Where a complainant is known, but a decision is made not to proceed with an investigation, the Chairman of the Audit Committee should advise the complainant that there will be no investigation with reasons for the decision.

8.3 If there is a prima facie case, a thorough investigation will be conducted. There may be circumstances where there is insufficient evidence to proceed, especially in the case of anonymous reporting.

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- 8.4 After reporting the incident, the whistle-blower should refrain from confronting the accused or making further investigation. The investigation team may ask the whistle-blower for further information or clarification.

- 8.5 All whistle-blowing reports shall be investigated as soon as possible and should be resolved and the details of the investigation reported to the Board within three months of receiving the complaint.

- 8.6 All investigation reports on completion are to be retained at the CEO's office to ensure confidentiality as well as for future reference.