

**KAMPONG KAPOR COMMUNITY SERVICES**  
**WHISTLEBLOWING POLICY & PROCEDURE**  
**(KKCSP-005)**

**A. INTRODUCTION**

1. This policy aims to provide an avenue through which employees and/or external parties could, in good faith, raise their concerns about malpractice, impropriety, statutory non-compliance or wrongdoing within the KKCS so that the KKCS may take appropriate action. This policy is intended to promote responsible and secure whistleblowing without fear of adverse consequences. The KKCS is committed to a high standard of transparency, integrity and accountability. This Policy pulls together policies and guidelines from existing documents.

**B. SCOPE OF THE POLICY**

2. This Policy applies to both staff and/or external parties, such as suppliers, service users, contractors and other stakeholders. Below is a non-exhaustive list of reportable incidents covered by this Policy, which can include:
  - Questionable accounting or auditing matters.
  - Incorrect financial reporting.
  - Issues related to internal controls.
  - Disclosure matters.
  - Conflict of interest.
  - Serious breaches of policy.
  - Unsafe work practices.
  - Any matters involving fraud.
  - Corruption and bribery.
  - Employee misconduct.
  - Forgery.
  - Falsification of information, such as in reports, case documentation, client status, etc.
  - Misappropriation of funds and classified documents.
  - Abuse and misrepresentation of power and authority.
  - Failure to comply with laws and regulations.
  - Discrimination on the basis of gender, race, disabilities.
  - Harassment.
  - Unlawful activities.
  - Improper or unethical conduct.
3. This Policy is meant to protect genuine whistleblowers from any unfair treatment as a result of their report. Frivolous and bogus complaints will be disregarded. The Policy is also not a route for taking up personal grievances. These should continue to be taken up directly with respective supervisors or heads.

### C. HOW TO MAKE A REPORT

4. If you reasonably believe that you have discovered any serious misconduct or reportable incidents (as described in section B above), you are encouraged to make a report promptly. Concerns may be raised verbally or in writing.
5. We encourage employees and outside parties to put their names to their allegations whenever possible. Concerns or irregularities expressed anonymously are more difficult to act upon effectively but they will be considered, taking into account the seriousness and credibility of the issues raised, and the likelihood of confirming the allegation from attributable sources and information provided.
6. As it is essential for the KKCS to have all critical information in order to be able to effectively evaluate and investigate a complaint, the report made should provide as much detail and be as specific as possible. The complaint should include details of the parties involved, dates or period of time, the type of concern, evidence substantiating the complaint, where possible, and contact details, in case further information is required.
7. Concerns can be directed to the Audit & Governance Committee (AGC) Chairperson herein known as the Receiving Officer.
8. Whistleblower Report form (as per Annex A) can be completed and sent.
  - **Option 1: By email.** Please send the completed Whistleblower Report form and any supporting documents and evidence to **whistleblow@kkcs.org.sg**. The Whistleblower Report will be received by the AGC. A list of AGC members and its chairperson can be found on the KKCS website.
  - **Option 2: By email.** Alternatively, you may send the completed Whistleblower Report form and any supporting documents to KKCS Internal Auditor:
    - Name: **Mr Willy Leow, BDO, Partner of Risk Advisory Services**
    - Email: **willyleow@bdo.com.sg**
    - DID: +65 69902839
  - **Option 3: By post.** You may also send the completed Whistleblower Report Form and any supporting documents and evidence to:
    - Private & Confidential
    - For the Attention of **Audit & Governance Committee Chairperson**
    - Blk 2, Kitchener Road #03-89, Singapore 200002
    - The letter should be titled: **“Strictly Private and Confidential - To be opened by Addressee Only”**.
9. All complaints received by the Receiving Officer of Kampong Kapor Community Services must be submitted to the AGC for information.

### D. PROTECTION OF WHISTLEBLOWER

10. The KKCS prohibits discrimination, retaliation or harassment of any kind against a whistleblower who submits a complaint or report in good faith. If a whistleblower believes that he or she is being subjected to discrimination, retaliation or harassment for having made a report under this Policy, he or she should immediately report those facts to the Receiving

Officer. Reporting should be done promptly to facilitate investigation and the taking of appropriate action.

11. While the KKCS encourages the disclosure of the whistleblower's identity and contact details to facilitate appropriate follow-up action, we respect your desire for anonymity. Concerns raised anonymously will still be given due consideration and will be investigated on their own merits.
12. At the appropriate time, the party making the report/complaint may need to come forward as a witness. If an employee or outside party makes an allegation in good faith but it is not confirmed by the investigation, no action will be taken against him or her. Any person who carries out any form of retaliation (whether directly, indirectly or through a third party) shall be liable for disciplinary action up to and including termination of employment or engagement.
13. The KKCS does not condone any frivolous or malicious complaints. The KKCS reserves the right to take action against those who submit frivolous or malicious complaints. Likewise, if investigations reveal that the outside party making the complaint had done so maliciously or for personal gain, appropriate action, including reporting the matter to the police, may be taken. If an employee has made an allegation frivolously, maliciously or for personal gain, disciplinary action may be taken against him or her.

#### **E. CONFIDENTIALITY**

14. All concerns or irregularities raised will be treated with confidence and every effort will be made to ensure that confidentiality is maintained throughout the process. The identity of the whistleblower (if disclosed), and the information provided, shall be treated with strictest confidence, subject to certain exceptional circumstances including:
  - Where the KKCS is under a legal obligation to disclose the information provided.
  - Where the information is already in the public domain.
  - Where the information is given on a strictly confidential basis to legal or auditing professionals for the purpose of obtaining professional advice.
  - Where the information is provided to the police or other regulatory authorities in an investigation.
  - Except as necessary or appropriate to conduct the investigation and to take any remedial action, in accordance with any applicable laws and regulations.

#### **F. HANDLING OF CONCERNS RAISED**

15. The AGC that will receive the whistleblowing report as specified in section C shall determine whether an investigation is appropriate based on the severity of the issue and credibility of the information provided. Some concerns may be resolved through an agreed course of action without the need for investigation.
16. All matters reported will be assigned to relevant people to be reviewed within a reasonable time frame, and after due consideration and inquiry, a decision will be taken on whether to proceed with a detailed investigation. The Receiving Officer, may, in consultation with the ED

and/or senior management, direct the complaint to the programme / centre best placed to address it, or lead the investigation to ensure prompt and appropriate investigation and resolution.

17. If an investigation is required, an independent panel of about three members shall be appointed within 21 days of the receipt of the Whistleblower Report. It is advisable to conduct the investigation without undue delay so that (i) the relevant evidence can be preserved, (ii) the innocent party can be cleared as soon as possible and (iii) the continuing misconduct can be stopped as quickly as possible.
18. Complaints involving allegations of fraud and breaches of corporate governance will be submitted to the AGC. In addition, where the complaints relate to a senior management member and/or the ED, the Chairman of the MC, will then decide whether to report the matter to the Board. If an allegation is made against the Chief Executive Officer, Chairperson or a member of the AGC, or the allegation is otherwise of a significantly serious nature, the matter may be directly referred to external authorities such as external auditors, forensic professionals, the police, or any other relevant government authority.
19. For the avoidance of doubt, the subject of the whistleblower report shall be excluded from the handling of the reported matter. Depending on the nature of the complaint, the subject of the complaint may be informed of the allegations against him or her and be provided with an opportunity to reply to such allegations. Employees who fail to cooperate in an investigation, or deliberately provide false information during an investigation, shall be subject to strict disciplinary action up to, and including, immediate dismissal.
20. Further information may be sought from the whistleblower during the course of the investigation.
21. When the investigation is complete, the independent panel's findings will be reported to the AGC for its necessary action. Subject to any legal constraints, the whistleblower will be kept informed of the progress of the investigations and, if appropriate, the final outcome.
22. If, at the conclusion of an investigation, the KKCS determines that a violation has occurred or the allegations are substantiated, effective remedial action commensurate with the severity of the offence will be taken, including, but not limited to, disciplining or terminating the employment and/or services of those responsible. The KKCS reserves the right to refer any concerns or complaints to appropriate external regulatory authorities.

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Approved by: Management Committee

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Note: This policy pulls together policies and guidelines from existing documents.