

# Whistle-Blowing Policy

## Introduction

Nam Hwa Opera Limited (NHOL) is committed to highest standards of integrity, transparency, ethical, legal conduct and accountability in all its activities. Board of Directors, Committees, members, employees and volunteers are required to conduct themselves in a manner that complies with all applicable laws, regulations and internal policies.

In keeping with this commitment and NHOL's interest in promoting open communication, this Whistle-Blowing Policy aims to:

- 1) Promote standards for good financial and corporate practices.
- 2) Deter wrongdoing by providing an avenue for employees, other stakeholders or general public, in good faith, to raise concerns that could be detrimental to the NHOL and/ or public interest and receive feedback on the action taken.
- 3) Give whistle-blower who are in good faith reports a violation an assurance that will be protected from reprisals or victimization.

## Scope

The reportable incidents which may be raised covers such following wrongdoings, although not limited to these:

- 1) Theft and/misuse of NHOL's properties, assets, or resources.
- 2) Conduct which is an offence of law, such as bribery, criminal, cheating, impropriety, corruption or fraud.
- 3) Serious conflict of interest without disclosure.
- 4) Breach of NHOL's policies or code of conduct.
- 5) Any other serious improper conduct that may cause financial or nonfinancial loss to NHOL or damage its reputation.
- 6) Making fraudulent activities / statements to the Board, Committee, general public, government or state authorities.
- 7) Manifestation of intention to mislead, deceive, coerce, or fraudulently influence any internal or external accountant or auditor in connection with the preparation, examination, audit or review of any financial statements or records of NHOL.
- 8) Abuse of power or authority, e.g. intention to influence finance to make false declarations on company's accounts.
- 9) Unauthorised access to and/or disclosure of information (E.g. Employee payroll data).
- 10) Concealing information about any malpractice or personal and profession misconduct.
- 11) Physical and emotional bullying by colleague. (E.g. Unreasonable nuisance / harassing calls)
- 12) Actions detrimental to health and safety of any individual or groups of individuals.
- 13) Sexual harassment.

## Protection against reprisal

- 1) When providing information about an actual, suspected, or anticipated wrongdoing, done in good faith; the individual, be it an employee or anyone else, he/she shall be protected against any reprisal such as employment termination, discriminate or harassment.
- 2) NHOL is committed to take disciplinary actions to those who retaliate against the whistle-blowers. If he or she is being subjected to retaliation for having made a report under this Policy, should immediately report those facts to members of the Disciplinary Sub-Committee. Reporting should be done promptly to facilitate investigation and the taking of appropriate action.
- 3) However, NHOL does not condone frivolous, mischievous or malicious allegations for personal gain, and anyone who making such false or misleading information, NHOL will reserve its right to take disciplinary action, if necessary, including reporting the matter to the police.

## Confidentiality

- 1) To facilitate appropriate follow-up and investigation, NHOL requires the whistle-blower to identify himself/herself when raising a concern or providing information. All concerns will be treated with the strictest confidentiality to the extent possible to meet the needs of the investigation.
- 2) Exceptional circumstances would not be treated with confidentiality include:
  - a) When NHOL is under a legal obligation to disclose information provided.
  - b) When the information is already in the public domain.
  - c) When the information is given on a strictly confidential basis to legal or auditing professionals for the purpose of obtaining professional advice.
  - d) When the information is given to the police or other authorities for criminal investigation.
- 3) In the event of a circumstance not covered by the above, and where the whistle-blower's identity is to be revealed, NHOL will seek the whistle-blower's consent first.
- 4) Align with the spirit of confidentiality, NHOL allows anonymous reporting, but complaint(s) would be investigated only if there are clear merits.

## Application

- 1) This Policy applies to both staff and/or all stakeholders.
- 2) Staff shall include anyone who is on the payroll of the NHOL, whether he/she is on permanent, contract, temporary, parttime or other types of employment.
- 3) Internal stakeholders such as Board Members, Committees, members and volunteers of the NHOL. External stakeholders included individual and corporate donors (in cash and kind), individuals or organisations with a business dealing with the NHOL.

## Reporting Channels

- 1) Reports are preferably made in writing, either in the form of a letter or email, and in detail setting out the background and history of events as well as the reason(s) for concern.
- 2) To facilitate assessment and investigation, reports can be lodged using the standard “Whistle-Blower Report Form” (Annex A) containing information required.
- 3) Details of the Receiving Officer as follows:

Private and Confidential

For the Attention of Disciplinary Sub-Committee

Address: 1 Straits Boulevard, #11-03D, Singapore 018906

Email: [whistleblow@namhwaopera.com](mailto:whistleblow@namhwaopera.com)

## Procedures

- 1) NHOL’s Management Committee will oversee the whistle-blowing practices. All reports received will be channels to the members of Disciplinary Sub-Committee appointed by CEO.
- 2) Depending on the nature of the concern raised or information provided, the investigation may involve one or more of these external parties / entities:
  - a) External auditors.
  - b) Forensic professionals.
  - c) The police or Commercial Affairs Department.
- 3) Whistle-blower should set out in detail the background and history of events and the reasons for the concern. Important points to note:
  - a) Earlier the concern is raised, the factual accuracy of all complaints can be enhanced, and more effective actions could be taken to mitigate them.
  - b) NHOL expects the whistle-blower to provide his/her concern in good faith and to show that there are sufficient grounds for his/her concern.
  - c) NHOL also recognises that the whistle-blower may wish to seek advice and be represented by his/her advisor.
- 4) The actions to be taken will depend on the assessment of the complaint(s). The assessment shall be made base on the nature and severity of the concern raised and the credibility of the information, including the sources.
- 5) Some complaint(s) may be resolved through an agreed course of action without the need of investigation. Should investigation be decided upon, the Disciplinary Sub-Committee shall perform preliminary assessment and to jointly decide by consult other Independence Committee Members.
- 6) In the event a decision was made to proceed with an investigation, CEO shall appoint an Investigate Team comprising at least three independent members (i.e. persons amongst the staffs and the committees who are not connected to the complaint) and empower them to perform the necessary investigation action.
- 7) NHOL reserves the right to decide, at its discretion, not to conduct any investigation on any anonymous whistle-blowing concerns.
- 8) Employees who fail to cooperate in an investigation, or deliberately provide false information during an investigation, shall be subject to strict disciplinary action including immediate dismissal.

- 9) The Investigation Team shall document and report all findings to the Disciplinary Sub-Committee. The Disciplinary Sub-Committee shall then propose a course of action to the Management Committee for approval. The investigation Team shall then carry out the course of action accordingly to the agreed instruction and follow up to ensure proper closure of the case.
- 10) Management Committee who overseeing the investigation shall ensure that it received a report from Disciplinary Sub-Committee on each complaint and a follow-up report on actions taken.
- 11) For a serious concern, the report will study and forward its recommendations to Board for final decision.
- 12) For alleged criminal offence, the matter shall be reported to the relevant external agency as soon as practicable.
- 13) Further information may be sought from the whistle-blower during the investigation.
- 14) The whistle-blower will be kept informed of the progress of the investigations and, if appropriate, of the outcome within reasonable timeline.

## Communications and Training

- 1) The Whistle-Blowing Policy is made available to employees and the public in NHOL's website.
- 2) Principles and procedures of the Whistle-Blowing Policy shall be communicated to all employees when they join the NHOL and they are briefed as appropriate.
- 3) For assistance on whistle-blowing matters, employees may approach to the HR Officer, the CEO or the Disciplinary Sub-Committee members.
- 4) Employees should read, understand and comply with this Policy. All Employees are responsible to ensure the highest standards of ethics, honesty, openness and accountability in line with the NHOL's commitment to enhance good governance, transparency and safeguard the integrity of NHOL.
- 5) All Officers involved in Whistle-Blowing Policy shall be trained on the principles of this Policy periodically, to be properly equipped to handle whistle-blowing matters.

## Reference to the Media

Employees have a duty to NHOL not to disclose confidential information. As per our Media Guidelines any employee approaching the media without first approaching an appropriate manager and/or the CEO would need to be able to show that they had good reason to conclude such action was necessary and appropriate. E.g. NHOL had failed to make adequate provision to address the concerns.

## Policy Monitor and Review

- 1) The Disciplinary Sub-Committee shall monitor the status of Whistle-Blowing Policy regularly and report to the Management Committee to ensure that the Policy is operating as designed.
- 2) The Policy shall be reviewed annually by the Management Committee for its design effectiveness and feasibility, to ensure compliance with applicable laws and regulations or accommodate to organisational changes.