

THKNH Whistle-blowing Policy

A) Policy Statement

Purpose

1. This Policy addresses the commitment of Thye Hua Kwan Nursing Home Limited (“THKNH”) as a whole to integrity and ethical behaviour by helping to foster and maintain an environment where all employees can act appropriately, without fear of retaliation. To maintain these standards, THKNH encourages its employees who have concerns about suspected serious misconduct or any breach or suspected breach of law or regulation that may adversely impact THKNH, to come forward and express these concerns without fear of punishment or unfair treatment.

Scope

2. This policy shall apply to all THKNH employees, including full-time, part-time and contract employees.
3. This policy governs the reporting and investigation of possible improprieties and obstructive action of the THKNH, as well as the protection offered to the “Whistle-blowers”. This Policy DOES NOT apply to or change the THKNH's policies and procedures for individual employee grievances or complaints relating to job performance, terms and conditions of employment, which will continue to be administered and reviewed by the Human Resources department.
4. The THKNH Audit Committee shall conduct periodic review of the whistle-blowing policy and arrangements to ensure any changes in legal and regulatory requirements are updated.

Principles

5. It is the desire and aim of the organisation to develop, promote and maintain high standards of corporate governance within THKNH. This policy aims to provide an avenue for employees to raise concerns about Possible Improprieties and Obstructive Action within THKNH, which they become aware of, and to provide reassurance that they will be protected from reprisals or victimization for whistle-blowing in good faith and without malice.
6. This policy is intended to cover serious concerns that could have an impact on THKNH such as following actions (not exhaustive):
 - May lead to incorrect financial reporting;
 - Are unlawful;
 - Are not in line with a legal obligation or a policy of the organisation;
 - May pose dangers to the health and safety of an individual;
 - Amount to professional or ethical malpractices;
 - Deliberately conceal serious wrongdoings or malpractices;
 - May pose serious breach of fundamental internal controls;
 - Otherwise amount to serious improper conduct; or
 - Deliberately conceal information tending to show any of the above.
7. THKNH believes that it is in the best interest to promote an environment conducive for employees, in confidence, to raise or report genuine concerns about Possible Improprieties in

matters of financial reporting or other matters they may encounter, without fear of Retaliatory Action.

8. THKNH objects to and does not tolerate nor condone any Retaliatory Action taken against any employee who has filed a complaint alleging Possible Improprieties and may institute disciplinary action or assist the said employee, against any employee or person found to have taken such Retaliatory Action.
9. Any complaint alleging Retaliatory Action shall be received, reviewed and investigated by THKNH in the same manner as any complaint alleging Possible Improprieties. The above shall not preclude any administrative, disciplinary and/or other action being taken against any person who has committed or abetted the commission of the possible impropriety which is the subject matter of the complaint notwithstanding that the person is the complainant or a witness in the investigation though the AC would take into account the fact that he/she has cooperated by filing the complaint or provided information or documents as a witness.
10. Every employee shall have unfettered right to file a complaint and shall not be restricted in the exercise of such right.
11. All complaints shall be reported to the Audit Committee ("AC") of THKNH in writing.
12. THKNH believes that it is in the best interest to promote an environment conducive for employees, in confidence, to raise or report genuine concerns about Possible Improprieties in matters of financial reporting or other matters they may encounter, without fear of Retaliatory Action.
13. Any complaint alleging Retaliatory Action shall be received, reviewed and investigated by THKNH in the same manner as any complaint alleging Possible Improprieties. The above shall not preclude any administrative, disciplinary and/or other action being taken against any person who has committed or abetted the commission of the possible impropriety which is the subject matter of the complaint notwithstanding that the person is the complainant or a witness in the investigation though the AC would take into account the fact that he/she has cooperated by filing the complaint or provided information or documents as a witness.
14. The audit committee shall oversee implementation of a whistle-blower program as a means for individuals to communicate problems, issues, or suggestions upstream (anonymously if desired) by means other than through a direct supervisor.
15. The audit committee may authorize appropriate personnel to investigate and address questions and concerns and to maintain the appropriate levels of confidentiality and anonymity. The audit committee can assess whether reported problems are investigated in a timely manner and that disciplinary actions are taken when necessary. The audit committee should monitor the whistle-blower program for effectiveness and compliance.
16. Management should make employees and others aware of the option of confidential disclosure. Communications channels can include the following:
 - The code of ethics
 - Notice boards
 - The employee handbook
 - Human resources orientation

- Ethics training

17. The audit committee may authorize appropriate personnel to investigate and address questions and concerns and to maintain the appropriate levels of confidentiality and anonymity. The audit committee can assess whether reported problems are investigated in a timely manner and that disciplinary actions are taken when necessary. The audit committee should monitor the whistleblower program for effectiveness and compliance.

Submission

18. All reporting are to be sent via whistleblower@thknh.org.sg

19. Case reporters are encouraged to provide following information to assist in the investigations.
All information received will be kept confidential.

- Time and Date of Incident(s)
- Details of Incident
- Person(s) Involved
- Person(s) / Entity Impacted
- Case Reporter’s Name and Contact Details (*in case any further info needed*)

20. The organisation reserves the right to disregard and take appropriate actions on reports established to be frivolous or have been made with malicious intent.

Channel	Info	Remarks
Email	whistleblower@thknh.org.sg Encouraged to provide following info to help investigations: <ul style="list-style-type: none"> • Time and Date of Incident(s) • Details of Incident • Person(s) Involved • Person(s) / Entity Impacted • Case Reporter’s Name and Contact Details (<i>in case further info needed</i>) 	Email access will be granted to all AC members and following THKNH personnel only: <ol style="list-style-type: none"> 1) CEO* 2) IT support (<i>for ad-hoc maintenance</i>)

*CEO will not be part of the investigation team in the event if the case involves him.

...