

## BETHESDA CARE CENTRE

---

### WHISTLEBLOWING POLICY & PROCEDURES

#### 1. Introduction

1.1 Bethesda CARE Centre (BCARE) is committed to maintaining a high standard of compliance with accounting, financial reporting, internal controls and auditing requirements, and any legislation. In line with this commitment, the Whistleblowing Policy aims to provide an avenue for employees, volunteers, clients, vendors and stakeholders to raise concerns and offer reassurance that they will be protected from reprisals or victimisation for whistleblowing in good faith.

#### 2. Purpose and Scope

2.1 BCARE does not tolerate any malpractice, impropriety, statutory non-compliance or wrongdoing by staff in the course of their work. This Whistleblowing Policy and Procedures (the “Policy”) is intended to provide a framework to promote responsible and secure whistleblowing without fear of adverse consequences.

2.2 The policy applies to all employees as well as to all external parties who have business relationships with BCARE. These parties include customers, suppliers, contractors, applicants for employment, and the general public.

2.3 The Policy aims to achieve the following:

- i. Establish a trusted avenue for employees, volunteers, vendors, clients and external stakeholders to report serious wrongdoings or concerns without fear of reprisals when whistleblowing in good faith.
- ii. Ensure arrangements are in place to facilitate independent investigation of the reported concern and appropriate follow-up actions will be taken.
- iii. Encourage employees to raise concerns at an early stage to an internal authority so that actions can be taken immediately to resolve them.

#### 3. Definition

3.1 Whistleblowing is defined as a deliberate, voluntary disclosure of individual or organisational malpractice by a person who has or has had privileged access to data, events, or information about an actual, suspected, or anticipated wrongdoing within or by BCARE that is within its ability to control.

Reporting irregularities and wrongdoings may include, but are not limited to, the following:

- i) Forgery
- ii) Misappropriation of funds and classified documents
- iii) Abuse and misrepresentation of power and authority
- iv) Failure to comply with laws and regulations
- v) Discrimination on the basis of gender, race, disabilities
- vi) Improper or unethical conduct
- vii) Corruption and bribery
- viii) Conflict of interest without disclosure
- ix) Actions/activities that lead to incorrect financial reporting or financial losses

#### 4. Channels to Raise Concern

4.1 All concerns raised will be independently reviewed by the **HR Sub-Committee** and all information provided will be kept strictly confidential. An individual who believes that any of the above concerns exist may whistleblow through the following channels.

Channel	Contact Details	Recipient
By Email	Whistleblowing@bcare.org.sg	<b>HR Sub-Committee Chairman</b>
By Post	<b>Marked Private &amp; Confidential</b> For the Attention of: <b>HR Sub-Committee Chairman</b> Bethesda Care Centre Blk 242 Hougang Street 22 #01-93 Singapore 530242	<b>HR Sub-Committee Chairman</b>

4.2 A whistleblower is encouraged to include his or her name as well as relevant contact details in case further clarification or information is required. To enable an investigation of the concern, the whistleblower should provide details such as the parties involved, the date and time of the incident, a description of the incident, and evidence or any other

information to substantiate the concern. Please refer to the Annex on the Whistleblowing Reporting Form for the information required to make a report.

- 4.3 Whistleblowers making any such reports should ensure that they do so in good faith and in the best interest of BCARE and not with any malicious intent. Whistleblowers may be the subject of disciplinary or other legal action if the reports or allegations are malicious or simply to cause anger, irritation or distress.

## **5. Investigation and Outcome Report**

- 5.1 Any concern raised, or information provided, will be thoroughly investigated, but consideration will be given to the nature and quality of information provided. Upon receipt of a whistleblower's report, the HR Sub-Committee will acknowledge that the concern raised has been received.
- 5.2 The HR Sub-Committee will conduct the initial investigation into the concerns received. Subsequently, the matters raised may be:
- i. investigated internally;
  - ii. referred to an external party;
  - iii. referred to appropriate law enforcement agencies; and/or
  - iv. investigated by an independent external party.
- 5.3 All findings of the investigations shall be reported to the HR Sub-Committee for their attention and necessary action.

## **6. Modification**

- 6.1 BCARE may modify this Policy to maintain compliance with applicable laws and regulations or accommodate changes within the organisation.