

BOYS' TOWN

WHISTLE-BLOWING POLICY AND PROCEDURE

At Boys' Town, we are committed to high standards of corporate governance and compliance with all laws and regulatory requirements. We do not condone any malpractice, impropriety, or statutory non-compliance by our staff in the course of their work.

Our whistle-blowing policy provides our valued staff, partners, volunteers, suppliers, and the general public with the opportunity to raise, in confidence and without fear of retaliation or unfair treatment, any concern they may have.

The receiving officers will be the chairman of Boys' Town and the chairperson of the audit committee.

For an effective evaluation and investigation, we encourage that your report provides as much information and be as specific as possible. Please include your contact details in case further information is required. All reports and/or the identity of the whistleblower will be treated with confidentiality.

WHISTLE BLOWING POLICY

1. INTRODUCTION

- 1.1. Boys' Town is committed to a high standard of compliance with accounting, financial reporting, internal controls, governance, auditing requirements, and any legislation relating to it. 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. Boys' Town's whistle-blowing policy will be made known 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 Boys' Town and the general public.

3. OBJECTIVES OF THE POLICY

Boys' Town aims to:

- 3.1. Deter wrongdoing and 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 their 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 and improper practices or alleged wrongful conduct in matters of financial reporting, internal controls, or other related matters.
 - 4.1.2. Non-compliance with regulatory requirements or Boys' Town practices relating to governance or financial matters.

- 4.1.3. Impropriety, corruption, and bribery; acts of fraud or suspected fraud; theft; and misuse of Boys' Town properties, assets, or resources.
- 4.1.4. Conduct, which is an offence or breach of law.
- 4.1.5. Abuse and misrepresentation of power of 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 that might be considered "wrong-doing" and is not meant to be exhaustive. In cases of doubt, the whistleblower should consider consulting his or her immediate superior or following the reporting procedure under this policy.

5. PROTECTION AGAINST REPRISALS

- 5.1. Boys' Town prohibits discrimination, retaliation, or harassment of any kind against a whistleblower who submits a complaint or reports it 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 whistleblower.
- 5.2. If, however, an employee has made a frivolous, mischievous, or malicious allegation, this will not be condoned by Boys' Town. Employees making such allegations will face disciplinary action in accordance with the recommendations made by the Chairman of Boys' Town and the Chairperson of the Audit Committee.

6. CONFIDENTIALITY

- 6.1. 6.1 Boys' Town encourages the whistleblower to identify himself or 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. Boys' Town is legally obligated to disclose the 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 Boys' Town.

8. PROCEDURE ON WHISTLE-BLOWING

8.1. Employees may report their complaints to their immediate supervisor.

8.2. Alternatively, any person covered by his policy may report via email to governance@boystown.org.sg, which will be accessed by the Chairman of Boys' Town and the Chairperson of the Audit Committee, who may appoint a committee to investigate the complaint.

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.

8.4. After reporting the incident, the whistleblower should refrain from confronting the accused or making further investigations. This investigation team may ask the whistleblower for further information or clarification.

8.5. Boys' Town is obliged to confirm receipt of the report to the whistleblower within seven days. The whistleblower must be informed of any action taken within three months, the status of the internal investigation, and its outcome.

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