



Whistle Blowing Policy

WHISTLE BLOWING POLICY

ROH is committed to a high standard of compliance with accounting, financial reporting, internal controls, auditing requirements and does not tolerate any malpractice, impropriety, statutory non-compliance or wrongdoing by employee in the course of their work. In line with this commitment, the Whistle Blowing Policy ('Policy') aims to provide an avenue for employees, volunteers and external parties to raise concerns and promote responsible and secure whistleblowing without fear of adverse consequences. This Policy is meant to protect genuine whistle blowers from any unfair treatment as a result of their report.

REPORTABLE INCIDENTS

Some examples of concerns covered in this Policy, include (this list is non-exhaustive):

- Concerns about ROH's accounting, internal controls, or auditing matters;
- Impropriety, corruption, acts of fraud, theft and/misuse of ROH's properties, assets, or resources;
- Abuse of power of authority for financial or non-financial gain;
- Conduct which is an offence or breach of law;
- Serious conflict of interest without disclosure;
- Breach of ROH's policies or code of conduct;
- Concealing information about any of the above malpractice or misconduct;
- Any other serious improper conduct that may cause financial or nonfinancial loss to ROH or damage its reputation;
- 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 ROH.



CONFIDENTIALITY

ROH encourages you to identify yourself when raising a concern or providing information. All concerns will be treated with strict confidentiality. To the extent feasible and permissible under the law, ROH will make every effort not to reveal the identity of the whistle-blower.

Exceptional circumstances under which information provided by you could or would not be treated with strictest confidentiality include:

- a) Where ROH is under a legal obligation to disclose information provided;
- b) Where the information is already in the public domain;
- c) Where the information is given on a strictly confidential basis to legal or auditing professionals for the purpose of obtaining professional advice; or
- d) Where the information is given to the Police or other authorities for criminal investigation

Concerns expressed anonymously are much less persuasive and may hinder investigation work as it is more difficult to look into the matter or to protect your position. At the appropriate time, the party making the report/complaint may need to come forward as a witness. ROH will consider anonymous reports, but concerns expressed or information provided anonymously will be investigated on the basis of their merits.

HOW TO RAISE A CONCERN OR PROVIDE INFORMATION

Reporting should be done promptly to facilitate investigation and the taking of appropriate action. Concerns or information should preferably be provided in writing following the channels reporting below. You may also report acts of misconduct verbally.

Ray of Hope has a Whistleblowing Policy that aims to deter wrongdoing and provide proper avenues for staff, volunteers, donors, beneficiaries, and other stakeholders to raise concerns about suspected improprieties in good faith to the Audit Committee.

Reports can be submitted to the Audit Committee at whistleblower@rayofhope.sg or sealed and marked "Private and Confidential" and delivered to Ray of Hope's office located at 11 Prinsep Link, Singapore 187949, directed to the attention to the chairperson of the Audit Committee.

As it is essential 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.