

## Montfort Care's Whistle-blowing Policy

Montfort Care (“**MFC**”) is committed to a high standard of transparency, integrity, compliance and accountability. MFC’s Whistle-blowing Policy (“**Policy**”) aims to provide an avenue through which employees or members of the public could, in good faith, report any activity that infringes on MFC’s code of conduct or violates the law so that MFC may take the relevant action(s) if necessary.

### 1. Policy Objectives

- 1.1 Whistle-blowing refers to the reporting concerns by employees or other stakeholders, in good faith, on misconduct or malpractice that may be detrimental to MFC and/or public interest.
- 1.2 This Policy addresses the commitment of the board of directors of MFC (“**Board**”) to proper ethical behaviour where employees and other stakeholders are encouraged to report concerns without fear of reprisal or unfair treatment.
- 1.3 The objectives of the Policy are:
  - (a) To provide a formal process to raise and handle whistle-blowing concerns and a framework to support the process;
  - (b) To encourage employees and other stakeholders to report improper, unethical and inappropriate behaviour;
  - (c) To provide assurance that all reports will be properly addressed, treated with confidentiality and there are adequate whistle-blower safeguards from reprisal in any form; and
  - (d) To promote and develop a culture of accountability, integrity and transparency in MFC.

### 2. Policy Scope

This Policy is designed to enable employees and other stakeholders to report any alleged concerns in good faith on misconduct or malpractice. Some examples include:

- (a) Fraudulent activity;
- (b) Incorrect financial report;
- (c) Unlawful activities; and
- (d) Misconduct or unethical conduct.

### 3. Whistleblowing Process

- 3.1 Generally, there are four key steps in the whistleblowing process: Initiation, Assessment, Inquiry, and Action. These steps are further elaborated below.

### 3.2 Initiation

- (a) The ambit of reporting covers whistle-blowing concerns made in good faith either internally or externally. Disciplinary action may be taken against employees for any false report made for personal gain or malicious motive.
- (b) The report shall be made in writing, either via e-mail or postal mail, using the Whistle-Blower Report Form (see **Annex 1** below), which contains information on what to report. For all reports, including those raised anonymously, MFC will maintain a proper register of all concerns received. MFC will send an acknowledgement of receipt to the whistle-blower, if the identity is provided, within five working days. All reports received will be channelled to MFC's Audit Committee. The whistle-blower should also be provided with subsequent information on the follow-up process as appropriate.
- (c) Typically, an employee is expected to raise the concerns with their immediate superior, who will escalate the matter to the Audit Committee. In cases where the immediate superior is reluctant to raise the concern or is the subject of the concern, the whistle-blower can raise the concern directly to the Audit Committee.

### 3.3 Assessment

- (a) The Audit Committee is responsible for the assessment of all the concerns raised, including those which are anonymous in nature. The assessment examines whether the concerns raised are appropriate, information provided is adequate to facilitate in the assessment and the nature of concerns to establish their severity and implication to MFC.
- (b) When the alleged person's identity is not known, attention should be made in relation to the likelihood of substantiating the allegation from the information provided and any relevant sources.
- (c) All assessments and analysis are to be consistent and properly documented, with decisions and outcomes clearly communicated to the appropriate parties on a timely basis.
- (d) Inappropriate concerns will not be investigated and the responsible employee may be subject to disciplinary action. Except for anonymous reports, the whistle-blowers may be contacted for clarification or further details on the information provided in the Whistle-Blower Report Form.

### 3.4 Inquiry

- (a) The Audit Committee is responsible for the set-up of an inquiry team, comprising at least three independent members. These independent members shall not be connected to the concern reported.
- (b) The Audit Committee will assure the independence of the inquiry team in the performance of the inquiry. The inquiry team is empowered with the appropriate authority and must have the integrity and competency to gather and document

facts, while preventing leakage of information. The Audit Committee will provide adequate support, cooperation and access of information to the inquiry team.

- (c) The parties involved in the inquiry would be determined by the inquiry team depending on the nature, extent, timeline and complexity of the case. Some possible parties may include the whistle-blower, alleged party, witnesses, key staff, management, Board members and external parties.
- (d) MFC's inquiry process comprises establishing the inquiring objective, gathering of evidence, reporting on the findings and providing recommendations. The duration of the inquiry is dependent on the nature of the concern, evidence available and complexity of the case. The whistle-blower shall be informed as soon as the inquiry outcome is available.
- (e) The inquiry report will be reviewed by the Audit Committee. Where appropriate, external advice may be sought to assist in the inquiry and review of the inquiry report (including the findings and recommendations).
- (f) The possible outcomes include:
  - (i) There are no grounds for the concern. Hence, there are no further actions required;
  - (ii) There are grounds for the concern. Disciplinary action may be taken in accordance with MFC's disciplinary policies (e.g. reprimand, suspension and termination of employment). In addition, remedial measures will be taken to minimise recurrence; and
  - (iii) There may be grounds for a possible criminal offence. Legal advice may be sought on whether the matter should be referred to the relevant authority(ies) for the appropriate action. In all these circumstances, the whistle-blower will be notified of the outcome accordingly.
- (g) Where the whistle-blower is not satisfied with the outcome of the inquiry, he/she can raise the matter with adequate explanation to the Audit Committee.

### 3.5 Action

- (a) In cases where there are no grounds for the concern, the Audit Committee will inform the whistle-blower of the outcome and close the case. Where there is ground for the concern, the Audit Committee shall ensure that there is a person responsible for disciplinary matters (e.g. Human Resources Department) and another person responsible for designing and implementing the remedial measures, which should be both practical and feasible.
- (b) There should be a review and follow-up by the Audit Committee to ensure the proper closure of the case.

## 4. Communications and Training

- 4.1 This Policy is provided to employees. It is also accessible to all interested parties on MFC's website.
- 4.2 This Policy is communicated to all staff when they join MFC and they are briefed on any updates as appropriate. For assistance on whistle-blowing matters, employees should approach the Audit Committee.
- 4.3 MFC supports the training of staff involved in whistle-blowing to stay abreast of developments and to be properly equipped to handle whistle-blowing matters.

## **5. Monitor and Review**

The Audit Committee monitors the status of the whistle-blowing process to ensure that it is operating as designed.

## **6. Confidentiality and Protection**

- 6.1 MFC respects the confidentiality of the whistle-blower and is committed to preserving confidentiality by keeping the report and case information secure to the extent possible and accessible only to designated persons.
- 6.2 The Audit Committee shall ensure proper confidentiality safeguards of the filed report, while maintaining the confidentiality of those involved in the case.
- 6.3 If necessary or lawful circumstances dictate the disclosure of the whistle-blower's identity, MFC must seek the whistle-blower's consent.
- 6.4 MFC does not condone any reprisal, discrimination or harassment against whistle-blowers who report in good faith. MFC is committed to protecting whistle-blowers from threats to employment and any other threats of retaliatory action. Disciplinary action may be taken against those who retaliate, harass or discriminate against whistle-blowers.

## **7. Changes to Policy**

MFC reserves the right to modify or change this Policy at any time. Please refer to our website from time to time for any changes and/or updates to our Policy.

*This Whistle-blowing Policy was last updated on May 2024*

## Annex 1

<b>Whistle-Blower Report Form</b>	
<b>Whistle-blower's details</b>	
This section may be left blank if the whistle-blower wishes to remain anonymous)	
Name, Designation, Department/Charity, Contact number and E-mail address	
Can you be contacted for more information?	
<b>Alleged Party's details</b>	
Name, Designation, Department, Contact number and E-mail address	
<b>Witness' details (If any)</b>	
Name, Designation, Department/Charity, Contact number and E-mail address	
<b>Concern/Complaint</b>	
Describe the misconduct and how you have come to know about it.	
1. What misconduct occurred?	
2. Who committed the misconduct?	
3. When did it happen and when did you notice it?	
4. Where did it happen?	
5. Have you approached the person? If yes, what did he/she say?	
6. Is there any evidence that you could provide us?	
7. Were other people involved? If yes, who are they?	
8. Do you have any other details or information which would assist us in the investigation?	
9. Have you reported the incident internally or through any other channels? If yes, to whom have you made the report?	
Date:	Signature:

Please address the form to the Audit Committee and mark it private & confidential		
How to submit the form?		
(a) Email Audit Committee at audit@montfortcare.org. sg	(b) Mail to our mailing address at Montfort Care Attention: Audit Committee 624 Upper Bukit Timah Road Singapore 678212	