

## 1. POLICY OBJECTIVES AND SCOPE

- 1.1 Nature Society Singapore, (the “NSS”) is committed to maintaining high standard of transparency, integrity, compliance and accountability in its organisation conduct. With the adoption of this Whistleblowing Policy, NSS aims to maintain it consistency with the organisation’s zero tolerance stance to fraud, bribery, corruption and other illegal, or inappropriate and unethical events (behaviour or conduct or practise) without retribution.
- 1.2 The Whistle-blowing policy aims to encourage members, employees, volunteers, sponsors, partners, and other stakeholder (the “Stakeholders”) in good faith, to report concerns on misconduct or malpractice (i.e. improper, illegal or negligent behaviour), without malice or personal benefit; without the fear of reprisal, discrimination or adverse consequences. It enables NSS to take timely and appropriate actions for any allegations, thereby propagating a culture of probity, respect and transparency.

## 2. CONCERNS

- 2.1 The Whistle-blowing policy applies to all of NSS’s Stakeholders and the general public.
- 2.2 The policy covers serious concerns that could have a significant impact on the organisation but not limited to:
- i. misconduct relating to financial reporting, accounting, internal controls or auditing matters;
  - ii. impropriety, corruption, acts of fraud, theft and/misuse of NSS’s properties, assets or resources;
  - iii. misappropriation or blackmail;
  - iv. abuse power of authority for financial or non-financial gain;
  - v. any criminal offence or failure to comply with legal or regulatory obligation;
  - vi. significant breaches of policies or internal controls that may cause the damage of NSS’s reputation;
  - vii. 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 the NSS;
  - viii. endangerment of the health and safety of an individual;
  - ix. serious conflict of interest without disclosure; or
  - x. concealment of any of the above

## 3. CONFIDENTIALITY AND PROTECTION

- 3.1 Reports of whistle-blowing concerns are handled and kept confidentially, except as necessary or appropriate to conduct investigation and to take remedial action, in accordance with the applicable laws and regulations. In this regard:
- i. where NSS is under a legal obligation to disclose information provided;
  - ii. where the information is already in the public domain;
  - iii. where the information is given on a strictly confidential basis to legal or auditing professionals for the purpose of obtaining professional advice; or
  - iv. where the information is given to the Police or other authorities for criminal investigation
- 3.2 The NSS is committed to protect a person who reports in good faith from intimidation, retaliation or adverse employment consequences. Any 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 may need to come forward as a witness. NSS will consider anonymous reports, but concerns expressed, or information provided anonymously will be investigated on the basis of their merits.
- 3.3 Anyone who retaliates against the Whistle-blower (who reported an event in good faith) will be subject to discipline, including termination of EXCO or employee status.
- 3.4 A Whistle-blower who makes a report that is not done in good faith is subject to discipline, including termination of the Board or employee relationship, or other legal means to protect the reputation of the organization and members of its Board and staff. NSS EXCO reserves the right to determine the validity and classification of all whistleblowing reports made, and in discussion with NSS HR, to decide if such reports made are considered a whistle-blowing report by the definition of this policy.

#### **4. REPORTING & COMMUNICATIONS CHANNELS**

- 4.1 Reporting should be done promptly to facilitate investigation and the taking of appropriate action.
- 4.2 All concerns should be raised in writing via a letter or email. The information provided should include as much possible the background, history of event, reasons for concern, person involved and evidence to support concerns raised.
- 4.3 If the concern involves his/her immediate reporting personnel for any reason he/she would prefer them not to be told, he/she may report to the NSS's Human Resources Consultant and EXCO Honorary Secretary.
- 4.4 If none of the above channels are suitable, the whistle blower can address his/her concerns to the EXCO Audit Committee.

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Phone: +65 9425 3413

### 5. ASSESSMENT OF CONCERNS RAISED

- 5.1 All concerns raised will be independently assessed to ensure that they are fairly and properly considered. 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 information and be as specific as possible.
- 5.2 Concerns expressed anonymously are difficult to act upon effectively; however, they may be considered, taking into account the severity and credibility of the issues raised and the likelihood of confirmation of the allegation from attributable sources and information provided. Hence, the whistle-blower is encouraged to provide their contact information so that clarifications could be sought during the course of investigation. If a whistle-blower chooses to make such reports anonymously, he/she shall not be entitled to the investigation outcome of the case reported.

### 6. INVESTIGATION

- 6.1 On receiving a report, the Consultant or the Audit Committee shall decide on the severity and authenticity of the concern. When there are issues to be further examined, the Consultant or the Audit Committee will set-up an Investigation Team, comprising at least three independent members (i.e. those who are not connected to the concern reported). The whistle-blower will be kept informed of the progress of the investigation and, if appropriate, of the final outcome.
- 6.2 The Whistle-blower shall receive a report within fourteen (14) business days of the initial report, regarding the investigation, disposition or resolution of the issue.
- 6.3 The identity of the Whistle-blower, if known, shall remain confidential to those persons directly involved in applying this policy, unless the issue requires investigation by law enforcement, in which case members of the organization are subject to subpoena.

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