

## Presbyterian Preschool Services Ltd.

### Whistleblowing Policy

#### Purpose

This policy provides a structured framework for stakeholders, including employees, volunteers, donors, and beneficiaries, to report suspected misconduct, unethical behavior, or improper activities within the charity. It ensures compliance with Singapore's legal and regulatory requirements, including the **Charities Act, Code of Governance for Charities and IPCs (Institutions of a Public Character)**, and other applicable laws.

#### Scope

This policy applies to all stakeholders of the charity, including:

- Employees and volunteers.
- Donors and beneficiaries.
- Third-party vendors or contractors engaged with the charity.

#### Objectives

1. **Encourage Transparency:** Promote accountability and integrity within the organization.
2. **Protect Whistleblowers:** Ensure whistleblowers are not subject to retaliation or discrimination.
3. **Address Misconduct Promptly:** Enable timely investigation and resolution of reported concerns.

#### Reportable Concerns

Examples of concerns that should be reported include:

- **Fraud, Theft, or Corruption:** Misuse of funds, falsification of financial records.
- **Ethical Violations:** Conflicts of interest, abuse of authority.
- **Legal Non-Compliance:** Breach of the Charities Act, tax regulations, or employment laws.

- **Endangerment:** Actions compromising the safety of employees, beneficiaries, or the public.
- **Abuse or Misconduct:** Harassment, exploitation, or neglect involving beneficiaries.

## Reporting Mechanism

1. **Confidential Reporting Channels:**
  - Email: [whistleblowing@presbypreschool.edu.sg](mailto:whistleblowing@presbypreschool.edu.sg)
2. **Designated Officer:** Reports should be directed to the **Whistleblowing Officer** or a designated committee (e.g., Audit Committee).
3. **Anonymity:** Reports can be made anonymously, but providing contact information is encouraged for follow-up purposes.

## Investigation Process

1. **Acknowledgment:** The whistleblower will receive confirmation of the report within **5 working days**.
2. **Initial Assessment:** The designated officer/committee will assess the validity and severity of the report.
3. **Investigation:** A thorough investigation will be conducted, ensuring fairness and impartiality.
4. **Outcome:** Findings will be communicated to relevant parties, and appropriate actions will be taken.

## Protection for Whistleblowers

1. **Confidentiality:** The identity of the whistleblower will be protected unless required by law.
2. **No Retaliation:** Whistleblowers acting in good faith will be safeguarded against harassment, dismissal, or discrimination.
3. **Malicious Reports:** False or malicious reports may result in disciplinary action.

## Follow-Up and Reporting

- The charity will monitor and document the resolution of reported issues.
- A summary of whistleblowing cases and outcomes may be included in annual reports, ensuring transparency without compromising confidentiality.

**Policy Review**

This policy will be reviewed annually by the Board of Directors or Audit Committee to ensure effectiveness and compliance with regulatory requirements.