



1. INTRODUCTION

- 1.1 AWWA Ltd (“AWWA”) is committed to a high standard of compliance with accounting, financial reporting, internal controls, governance and auditing requirements and any legislation relating thereto. 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 AWWA’s Whistle-blowing Policy will be made aware to external parties through its website and to the employees through the Employee Handbook.

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 AWWA and the general public.

3. OBJECTIVES OF THIS POLICY

AWWA aims to:

- 3.1 Deter wrongdoing and to promote standards of good governance practices.
- 3.2 Provide a proper framework for employees or external parties to raise concerns in good faith about actual or suspected misconduct, including but not limited to financial improprieties, unethical behavior, or violations of policies and laws. The organization will assess all reports received, it may not always be able to provide detailed updates on the actions taken, especially in cases involving confidentiality or legal considerations. Anonymous reports will be considered at the organization’s discretion, considering the seriousness and credibility of the information provided.
- 3.3 Give employees or external parties the assurance that they will be protected from reprisals or victimization when whistleblowing is done in good faith, even if the concerns raised are ultimately found to be unsubstantiated. However, where feedback is made maliciously, with the intent to mislead or harm, the organization reserves the right to take appropriate action.

4. REPORTABLE INCIDENTS

- 4.1 Examples of complaints covered by this Policy include:



- 4.1.1 Unethical & improper practices or alleged wrongful conduct in matters of financial reporting, internal control or other related matters.
 - 4.1.2 Non-compliance with regulatory requirements or AWWA practices relating to governance or financial matters.
 - 4.1.3 Impropriety, corruption and bribery, acts of fraud or suspected fraud, theft and misuse of AWWA properties, assets or resources.
 - 4.1.4 Conduct which is an offence or breach of law.
 - 4.1.5 Abuse and misrepresentation of power or 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 work.
- 4.2 The above list is intended to give an indication of the kind of misconduct which might be considered as “wrong-doings” and is not meant to be exhaustive. Whistleblowing does not cover personal work-related grievances such as performance issues, interpersonal conflicts or terms of employment, which should be addressed through AWWA’s Human Resource grievance procedures.

5. PROTECTION AGAINST REPRISALS

- 5.1 AWWA prohibits discrimination, retaliation, or harassment of any kind against a whistleblower who submits a complaint or report 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 act 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 whistle-blower.



5.2 If however, an employee has made a frivolous, mischievous or malicious allegation that is subsequently found to be unsupported and not done in good faith, AWWA reserves the right to consider disciplinary action in accordance with AWWA's Disciplinary Procedures, where appropriate.

5.3 Any person who is the subject of a whistle-blowing report (alleged party) shall not be subject to disciplinary action, victimization, or adverse consequences solely on the basis of the allegation, until the investigation has been completed and findings have been established in accordance with due process.

6. CONFIDENTIALITY

6.1 AWWA encourages the whistle-blower to identify himself/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 AWWA is under a legal obligation to disclose 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 AWWA Ltd.

8. PROCEDURES ON WHISTLE-BLOWING

8.1 Employees who become aware of or suspect any wrongdoings may report his or her concerns to his/her immediate supervisor. Upon receiving the report, the supervisor must escalate the matter promptly and confidentially to the designated Whistleblowing Officer (i.e., the Chief Operating Officer) in accordance with this Policy. If the concern involves the employee's immediate supervisor or if the employee is uncomfortable reporting through this channel, the report may be made directly to the official Whistleblowing email.



- 8.2 Any person covered by this policy may also complete the Whistle-Blower Report Form and report via email to whistleblow@awwa.org.sg which will be accessed by the Chairman of AWWA Ltd and the Chairperson of the Audit Committee (AC).
- 8.3 The Board Chair and Chairperson of the Audit Committee shall be the primary recipients and handlers of whistleblowing reports. Where need arises, the Chairperson of the Risk Management Committee (RMC) may be consulted to review and provide advice on whistleblowing incidents or investigations that may have implications on AWWA's enterprise risk profile, including but not limited to systemic control weaknesses, fraud risk or reputation impact.
- 8.4 The Chairperson of the Audit Committee together with the Board Chair of AWWA Ltd shall decide as to whether the complaint made by the complainant should proceed or whether no further action is considered necessary.

In cases where an investigation is carried out, the person conducting the investigation shall keep the complainant informed (where identifiable) of the progress of the investigation, if appropriate. Where a complainant is known, but a decision is made not to proceed with an investigation, the Board Chair or Chairperson of the Audit Committee should advise the complainant that there will be no investigation with reasons for the decision.

- 8.5 All whistleblowing reports will be assessed for credibility and substance. If there is a prima facie case, a thorough investigation will be conducted. In cases of anonymous reporting, the organization may decide not to proceed with investigations if there is insufficient information or evidence to proceed meaningfully.
- 8.6 If the whistle-blower's identity is known and further clarification or information is needed, the investigation team may contact him/her as part of the fact-finding process. However, if the report was submitted anonymously, follow-up may be limited to the initial information provided.
- 8.7 All whistle-blowing reports shall be investigated as soon as clearance is obtained (refer to Para 8.4). The designated Whistle Blowing Officer (i.e. the Chief Operating Officer) shall report the details to the Board Chair, Chairperson of the Audit Committee and the Board within 3 months of receiving the complaint. Should more time be required to conclude the investigation, an interim progress report shall be provided to the Board. Written approval must be obtained from the Board Chair and the Chairperson of the Audit Committee for an extension of time.



8.8 The possible outcomes upon conclusion of the investigations are outlined below:

8.8.1 Where there are no grounds for concern, no further action is required.

8.8.2 Where there are grounds for concern, disciplinary action will be taken in accordance with AWWA's disciplinary policies. In addition, remedial measures will be taken to minimise recurrence; and

8.8.3 Where there may be grounds for a possible criminal offence, legal advice may be sought and refer the matter to the relevant authority for appropriate action.

The Whistleblowing Officer updates the Board on the possible outcomes, following discussions with the Board Chair and Chairperson of the Audit Committee. The final decision rests with the Board and Chairperson of the Audit Committee. Thereafter, the Whistleblowing Officer provides a closure to the whistleblower.

8.9 All investigation reports on completion are to be retained for a minimum of six years at the CEO's office to ensure confidentiality as well as for future reference. Where a case leads to legal or regulatory proceedings, records may be retained for the duration of such proceedings and any subsequent limitation period, after which they will be securely disposed of.

9. COMPLIANCE

9.1 All whistle blowing reports and investigations shall comply with the Personal Data Protection Act (PDPA) of Singapore.

9.1.1 Personal data collected through whistleblowing reports will be used solely for the purposes of assessing, investigating and responding to the report.

9.1.2 Privacy notice shall be included in the whistleblowing form. By submitting a whistleblowing report, the whistleblower acknowledges that AWWA may collect, use and disclose his/her personal data for the purpose stated above.

9.1.3 The organization will take reasonable steps to safeguard the confidentiality of personal data and will not disclose the identity of the whistleblower, or any individuals named in the report, except where disclosure is required by law, necessary for investigation, or consent has been obtained. Access to such data will be strictly limited to the authorized persons involved in the review or investigation.

9.1.4 Whistleblowing reports, together with investigation records and related documentation, will be retained in accordance with Para 8.9. Records containing personal data are safeguarded with appropriate access controls (e.g., physical reports are kept in a locked cabinet and soft-copy reports are password protected) during the retention period. The reports are disposed securely once retention is no longer necessary, to prevent unauthorized access, disclosure, or misuse of personal data.



10. PERIODIC REVIEW OF POLICY

- 10.1 The policy shall be reviewed at least once every two years, or earlier if there are significant changes in legislation or internal processes. Management will present any proposed amendments to the policy for endorsement by the Audit Committee and subsequent approval by the Board.