

WHISTLEBLOWING POLICY

NHB strives towards a high standard of compliance with accounting, financial reporting, internal controls, corporate governance, and auditing requirements, and any associated legislation.

This Whistleblowing Policy provides an avenue for employees and external parties to raise concerns on actual or suspected improprieties, malpractices or wrongdoings without fear of reprisal or victimisation for whistleblowing in good faith.

This Policy applies to all NHB employees, external parties working with us (e.g. contractors, consultants, suppliers, and partners), and grant recipients.

REPORTABLE INCIDENTS

Examples of concerns covered by this Policy include (this list is not exhaustive):

- Impropriety, corruption, acts of fraud, theft, and/or misuse of the Group's properties, assets or resources
- Abuse of one's official position or authority in connection with unauthorised activity for financial or non-financial gain
- Failure to comply with a legal obligation (e.g. breach of a contractual or other common law obligation, statutory duty or requirement, malpractice or breach of a code of conduct)
- Concerns about NHB's accounting or internal control matters
- Breach of or failure to implement or comply with NHB's policies or code of conduct
- Engaging in business transactions with an undisclosed conflict of interest
- Profiteering as a result of insider knowledge of NHB's activities
- Disclosure of confidential and/or sensitive information to unauthorised persons or external parties
- Misrepresentation or concealment of information or material facts
- Any other serious improper matters which may cause financial or non-financial loss to NHB or damage to NHB's reputation

REPORTING CHANNELS

We encourage our employees and external parties to report any concerns through one of the reporting channels. As reports made anonymously are more difficult to follow up on and may hinder investigative work, we encourage you to identify yourself whenever possible.

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Email	whistleblow@nhb.gov.sg
Mail	Internal Audit National Heritage Board 61 Stamford Road #03-08 Stamford Court S(178892)
Audit & Risk Committee Chairman's Email	AC_Chairman@nhb.gov.sg

Reports should be made as soon as is practicable. To enable us to effectively evaluate and investigate the concerns raised, the following details should be provided, if available:

- Identity and particulars of parties (person/company) involved
- Date, time, and nature of incident(s)
- Detailed description of the incident(s) e.g. what and where it happened
- Value of any money or assets involved
- Evidence substantiating the concerns
- Any other relevant information

NHB assures you that any concern raised or information provided will be thoroughly investigated, but consideration will be given to the nature and quality of information about the incident(s). NHB will respond to acknowledge that the concern raised has been received. For reports on safety-related matters that require urgent attention, please also contact the relevant authorities* immediately.

** including the Ministry of Manpower, Singapore Civil Defence Force, Singapore Police Force, or Building and Construction Authority*

CONFIDENTIALITY

All disclosed information, including the identity of the whistleblower, will be treated with strict confidentiality and NHB will not disclose the same unless required by any law, regulation or other legal obligation.

Exceptional circumstances under which information provided by you could or would be disclosed to the appropriate authorities/parties include:

- Where NHB is under a legal obligation to disclose information provided;
- Where the information is already in the public domain;

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- Where the information is given on a strictly confidential basis to legal or auditing professionals for the purpose of obtaining professional advice; or
- Where the information is given to the Police or other authorities for investigation.

In the event NHB is faced with a circumstance not covered by the above where your identity is to be revealed, we will endeavour to discuss this with you first.

PROTECTION AGAINST REPRISALS

This Policy is meant to protect whistleblowers who act in good faith. NHB does not condone frivolous, mischievous or malicious allegations.