

# 0005 Whistle-Blowing Policy

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## **Gateway Arts Limited (GAL) Whistle-Blowing Policy**

### **Our Objective and Commitment**

1. Our Objective and Commitment is as follows:
  - 1.1. To provide a formal process to raise and handle whistle-blowing concerns and a framework to support the process.
  - 1.2. To encourage the Board of Directors (the “Board”), employees, volunteers, vendors, and members of the public, to report improper, unethical and inappropriate behaviour in the Organisation.
  - 1.3. 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.
  - 1.4. To promote and develop a culture of accountability, integrity and transparency.

The Organisation aims to encourage the Board, employees, volunteers, vendors and members of the public, to report concerns on misconduct or malpractice (i.e. improper, illegal or negligent behaviour) in good faith, without malice or personal benefit. However, grievances of a personal nature (e.g. bullying, harassment, disagreements, discrimination among employees etc) are not a whistle-blowing concern.

### **What Types of Whistle-Blowing Concerns are Covered**

2. The types of whistle-blowing concerns covered are as follows:

Examples of the type of matters that should be reported include but are not limited to the following:

- 2.1. Fraud (e.g. theft, corruption, misrepresentation, bribery, kickback or embezzlement);
- 2.2. Failure to comply with any legal or regulatory obligation;
- 2.3. Threats to the health or safety of employees and/or the public;
- 2.4. Racial and sexual harassment;

- 2.5. Financial irregularity;
- 2.6. Abuse of power;
- 2.7. Breach of Code of Conduct or company policies; and
- 2.8. A deliberate attempt to cover up any of the above.

### **Responsibilities of the Whistle-Blower**

3. The responsibilities of the whistle-blower are as follows:
  - 3.1. Whistle-blower must disclose the information in good faith.
  - 3.2. Whistle-blower must ensure the information is genuine and can be substantiated with proper evidence.
  - 3.3. Employee must not act maliciously or make false allegations. If an employee deliberately makes a false and malicious allegation, disciplinary action will be taken against the employee on a case-by-case basis. Hence, employees are reminded not to abuse the policy but to raise genuine concerns.

### **Confidentiality & Protection**

4. Listed below is the confidentiality and protection of the whistle-blower:
  - 4.1. The Organisation respects the confidentiality of the whistle-blower and is committed to preserving confidentiality by keeping the report and case information secure and accessible only to designated persons. Aligned with the spirit of confidentiality, the Organisation allows anonymous reporting.
  - 4.2. If necessary or lawful circumstances dictate the disclosure of the whistle-blower's identity, the Organisation will seek the whistle-blower's consent.
  - 4.3. The Organisation does not condone any reprisal, discrimination or harassment against whistle-blowers who report in good faith. It is committed to protecting whistle-blowers from threats to employment and any other threats of retaliatory action. Disciplinary actions will be taken against those who retaliate, harass or discriminate against whistle-blowers.

## How to Raise a Concern

5. The whistle-blower can raise concern in the following manner:

- 5.1. For internal whistle-blower who wishes to report any reasonable suspicion of concern should first raise the matter with his/her Head of Department, who will escalate the matter to the Whistle-blowing Team, which comprises organisation's Executive Director, Artistic Director and Company Manager ("the Management") and the Head of Human Resource (HR).
- 5.2. In cases where the immediate Head of Department is reluctant to raise as the concernor is the subject of the concern, the whistle-blower can raise the concern directly to the Whistle-blowing Team by writing an email to [WhistleBlowing@gatewayarts.sg](mailto:WhistleBlowing@gatewayarts.sg).
- 5.3. In cases where key Management or members of Whistle-blowing Team is involved or the concern is exceptionally serious, the internal whistle-blower can report or write an email to the Audit Committee ([AuditCommittee@gatewayarts.sg](mailto:AuditCommittee@gatewayarts.sg)).
- 5.4. For external whistle-blower who wishes to make a report, the reporting channels are:

Email: [WhistleBlowing@gatewayarts.sg](mailto:WhistleBlowing@gatewayarts.sg)

Mail: Gateway Arts Limited Whistle-blowing Team

12 Tai Seng Street  
#04-01A Luxasia Building  
Singapore 534118

The above information on reporting channels is to be made available on our website.

Refer to Appendix 1 on "Ways to Raise a Concern for Employees and Other Stakeholders".

- 5.5. Whistle-blower who wishes to make a written report through email should use the following format.
  - 5.5.1. Set out the background and history of the concern.
  - 5.5.2. Explain the reason why you are particularly concerned about the situation.
  - 5.5.3. Produce documentary or circumstantial evidence, including statements, records and testimonies, as well as lead or tip-off to person(s) and corporation(s) with relevant information or knowledge.

- 5.6. We encourage all whistle-blowers to provide their names and contact numbers to the allegations, in case further information or clarification is required. Concerns expressed anonymously are much less persuasive and may be more difficult to act upon effectively. Information provided anonymously will be investigated on its merits and confirmation from attributable sources and information provided.
- 5.7. The Organisation will ensure the whistle-blower's identity and the concerns raised will be kept confidential unless required by the law to reveal to parties such as lawyers, the police or investigators.
- 5.8. Once a written report is received by the Whistle-blowing Team, they will access the report and the Management will carry out the investigation.

### **The Investigative Process**

6. The Investigative Process are whistle-blowing is received is as follows:
  - 6.1. HR receives and keeps a log of all reports received by the Whistle-blowing Team.
  - 6.2. The Management will evaluate and assess the matter to establish whether the concerns raised are valid or substantial to warrant further investigation.
  - 6.3. The Management to carry out the investigation and update the Board on the progress and findings.
  - 6.4. After the completion of the investigation, the Management will submit the Investigative Report, including recommendations on follow-up action, to the Board and Audit Committee.
  - 6.5. The Board and the Audit Committee will review the Investigative Report and the recommendations, and approve the course of action to be taken.
  - 6.6. Once the Investigative Report has been finalized, the Board and the Audit Committee will ensure all relevant parties are informed of the corrective and preventive actions to be taken.
  - 6.7. A further review is to be done after three months to ensure the corrective and/or preventive actions taken have solved the issues identified.

### **Changes to the Whistle-Blowing Policy**

7. From time to time, the whistle-blowing policy will need to change to keep up with our values, best practices, and improvements, as well as legislation and regulations. Any changes to our whistle-blowing policy will be communicated to all employees.

**Appendix 1: Ways to Raise a Concern for Employees and Other Stakeholders**

