

Lew Foundation Whistleblowing Policy

1. Purpose

Lew Foundation is committed to maintaining high standards in compliance with accounting, financial reporting, internal controls, corporate governance, auditing, and related legislation. In line with this commitment, Whistleblowers who act in good faith will be supported and protected. Reprisals against whistleblowers will not be tolerated under any circumstances.

The purpose of this Policy is to:

- Encourage employees and stakeholders to report suspected misconduct, malpractice, or violations of law or company policy.
- Provide clear reporting mechanisms that ensure concerns are addressed promptly and appropriately.
- Safeguard whistleblowers against retaliation and promote a culture of transparency, accountability, and integrity.
- Ensure compliance with applicable laws, regulations, and corporate governance standards.

2. Scope

This policy applies to:

- All employees of the organization (permanent, temporary, full-time, part-time, contract staff, consultants, and interns).
- Board members, officers, and senior management.
- Third parties, including suppliers, contractors, agents, and service providers.

It covers concerns related to, but not limited to:

- Financial malpractice, fraud, bribery, or corruption.
- Breach of legal, regulatory, or contractual obligations.
- Miscarriage of justice.
- Endangerment to health and safety of individuals.
- Environmental damage.
- Harassment, bullying, or discrimination.
- Concealment of any of the above.

3. How to Raise a Concern

Employees and stakeholders may report concerns in any of the following ways:

Email: whistleblow@lewfoundation.sg

Tel: 6260 8434

Address: Blk 201E Tampines Street 23 #02-94 Singapore 527201

3.1 Information to Include

Reports should, where possible, include:

- Nature of the concern.
- Names of individuals involved.
- Dates, times, and places of incidents.
- Supporting evidence or documents, if available.

3.2 Anonymous Reporting

Anonymous disclosures are permitted, though whistleblowers are encouraged to identify themselves to enable effective investigation and communication.

4. Confidentiality

- All reports will be handled with strict confidentiality.
- The identity of the whistleblower will only be disclosed with their consent, or when required by law.
- Information will only be shared on a need-to-know basis to conduct a fair investigation.

5. Protection Against Reprisals

- Whistleblowers acting in good faith will be protected from dismissal, demotion, harassment, discrimination, or any form of retaliation.
- Retaliation against a whistleblower is considered misconduct and may result in disciplinary action.
- Knowingly false or malicious allegations may also lead to disciplinary consequences.

6. Investigation Process

1. **Acknowledgment** – The whistleblower will receive confirmation of receipt within [5–7] working days.
2. **Preliminary Assessment** – The Whistleblowing Officer will determine if the concern falls within the scope of this policy.
3. **Formal Investigation** – An impartial investigation team will be appointed. This may involve internal audit, compliance, HR, or external experts.
4. **Outcome** – The investigation findings will be reported to senior management or the Board, and appropriate action will be taken.
5. **Feedback** – Where possible and appropriate, the whistleblower will be informed of the outcome.

7. Record-Keeping

- All whistleblowing reports, investigations, and outcomes will be documented securely.
- Records will be retained in compliance with data protection and document retention laws.

8. Review of Policy

This policy will be reviewed at least annually, or earlier if required by changes in legislation, regulation, or organizational needs. Updates will be approved by the Board of Directors.