

WHISTLE-BLOWING POLICY

The Singapore Heart Foundation (SHF) has a whistle-blowing policy which provides an avenue for stakeholders to raise genuine concerns relating to any aspect of SHF's operations, including serious breaches of the Code of Conduct by employees in a safe and secure manner. The process allows reporting in good faith, without the fear of adverse consequences or retaliation. The SHF hopes to promote positive working environment that is inclusive and aboveboard. All activities should be conducted with the utmost care and concern for relevant stakeholders, especially the interests of our beneficiaries as priority. SHF does not tolerate misconduct by members, volunteers, staff, or service providers in the course of their work.

This policy applies to all Board members, Committee members, SHF employees, volunteers, and all internal and external stakeholders.

THE SCOPE

The Policy is intended to cover serious concerns that could have a significant impact on SHF, including but are not limited to:

- (i) Abuse or misrepresentation of authority.
- (ii) Conduct which is an offence or breach of law.
- (iii) Serious conflict of interest without disclosure.
- (iv) Unauthorised disclosure of confidential information to external parties.
- (v) Impropriety, corruption, and bribery, acts of fraud or suspected fraud, and dishonest acts.
- (vi) Embezzlement, misappropriation, theft, or unlawful use of SHF properties, assets, or resources.
- (vii) Unethical & improper practices or alleged wrongful conduct in matters of financial reporting, internal controls, or other related matters.
- (viii) Irregularities in financial reporting, questionable accounting, or audit matters
- (ix) Retaliation, intimidation or harassment, discrimination, or unfair treatment against others in the course of their work.
- (x) Falsification or fraudulent alteration of documents (contractual agreements, invoices, purchase orders etc.).
- (xi) Unsafe work practices that endanger the health or safety of persons or environment.

The list provided above is not exhaustive and is meant to serve as an indication of the types of conduct that could be considered as "wrong doings."

PROTECTION FOR WHISTLE-BLOWER

This policy is intended to safeguard any whistle-blower from discrimination due to their reporting activities.

SHF strictly forbids any form of discrimination, retaliation, or harassment against whistle-blowers who submit complaints or reports in good faith. Staff who genuinely raise complaints

under this Policy will not face the risk of job loss, retribution, or harassment, even if their concerns turn out to be mistaken. Any staff found to retaliate against a whistle-blower who reported a violation in good faith may be disciplined, up to and including termination of employment.

It is essential to note that SHF does not support or tolerate frivolous, mischievous, or malicious allegations. Employees making such unfounded accusations will be subject to disciplinary action.

CONFIDENTIALITY

SHF encourages whistle-blower to disclose their identity voluntarily when raising a complaint or providing information related to the issue. All details will be treated with utmost confidentiality. Reports of violations or suspected violations will be safeguarded to the maximum extent possible, ensuring that a thorough investigation can take place.

REPORTING PROCEDURE

Individuals making reports are encouraged to provide their names and contact information to enable effective follow-up and investigation. Any complaint lodged anonymously shall be investigated on its own merits.

Reports on any improprieties can be made in the forms of email and letter, as listed in the section below. It is essential to make these reports as promptly as possible.

A whistle-blower may address his/her complaint to any of the below:

| | |
|------------------------|---|
| Email address | auditchairperson@heart.org.sg |
| Mailing Address | Attn: Chairperson of Audit& Risk Committee Singapore Heart Foundation (Headquarters) 510 Thomson Road, #09-00 SLF Building, Singapore 298135 |

When making a report, whistle-blowers are encouraged, whenever feasible, to include the following details:

- Date, time and location of the actions/transactions in questions
- Identity and particular of the parties involved
- Circumstances leading to the alleged improprieties
- Any additional relevant information or documentation that would assist in the evaluation of the reported incident.

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HANDLING OF COMPLAINTS

The Chairperson of Audit & Risk Committee (ARC) shall assess the circumstances of the report and determine whether an investigation is warranted. He/she may also involve other appropriate channels/bodies/parties if necessary. All whistle-blowing reports will be investigated and resolved promptly.

The whistle-blower may be contacted to provide additional information or clarification during the investigation process.

Once the investigation is concluded, the findings will be presented to the Board of Directors for appropriate resolution. All records will be kept by SHF.