

WHISTLE-BLOWING POLICY

All employees of New Life Community Services (NLCS) and any other related persons (including a business partner or client of NLCS) are encouraged to raise genuine concerns about possible improprieties in matters of financial reporting and other malpractices at the earliest opportunity, and in an appropriate way.

This policy is designed to:

- Support our values;
- Ensure employees and any other persons can raise concerns without fear of suffering retribution; and
- Provide a transparent and confidential process for dealing with concerns.

This policy not only covers possible improprieties in matters of financial reporting, but also:

- Fraud;
- Corruption, bribery or blackmail;
- Criminal offences(including but not limited to molest, harassment,etc);
- Failure to comply with a legal or regulatory obligation;
- Miscarriage of justice;
- Endangering the health and safety of an individual; and
- Concealment of any of the above

Principles

1. All concerns raised will be treated fairly and properly.
2. We will not tolerate the harassment or victimisation of anyone raising a genuine concern.
3. Any individual making a disclosure will retain their anonymity unless they agree otherwise.
4. We will ensure that any individual raising a concern is aware of who is handling the matter.
5. We will ensure no one will be at risk of suffering some form of retribution as a result of raising a concern even if they are mistaken. We do not however extend this assurance to someone who maliciously raises a matter they know to be untrue (eg."poison pen letters".)

Grievance procedure

If any employee believes reasonably and in good faith that malpractice exists in the work place, then her or she should report this immediately to their own line manager. However, if for any reason they are reluctant to do so, then they should report their concerns to either the:

- Head of Human resources (email address: pklow@newlife.org.sg); or
- Board Secretary

If these channels have been followed and employees and any other persons still have concerns, or if employees and any other persons feel the matter is so serious that it cannot be discussed with any of the above, they should contact either the:

- NLCS Chairman or
- Audit & Governance Committee Chair

Employees and any other persons who have raised concerns internally, will be informed of who is handling the matter, how they can make contact with them and if there is any further assistance required. We will give as much feedback as we can without any infringement on a duty of confidence owed by us to someone else.

Employees' and any other persons' identities will not be disclosed without prior consent (except where disclosure obligations are required by law and regulations.) Where concerns are unable to be resolved without revealing the identity of the employees and any other persons raising the concern, (eg. if their evidence is required in court), we will enter into a dialogue with the employee and any other persons concerned as to whether and how we can proceed.