



WHISTLE-BLOWING POLICY

[April 2024]

1. Policy Objectives and Scope

- 1.1. PAVE is committed to the highest standards of good governance, integrity, honesty, transparency, accountability and ethical conduct. The whistle-blowing policy aims to provide a mechanism through which employees, stakeholders or members of the public can, in good faith, report any activity that infringes on PAVE's code of conduct or violates the law so that PAVE may take the relevant action.
- 1.2. This Policy applies to all persons, including PAVE's Board of Directors and all employees (permanent, temporary, contract) working in PAVE.

2. Procedures

- 2.1. The Audit Committee oversees the effective implementation of PAVE whistle-blowing policy.
- 2.2. All whistleblowing reports received will be channeled to PAVE Audit Committee ("Audit Committee") and reported to the Chairman of PAVE ("Chairman").

3. Whistle-blowing concerns

- 3.1. The policy covers serious concerns that could have a significant impact on PAVE. These include:
 - i. Fraudulent activities
 - ii. Incorrect financial reporting
 - iii. Non-compliance with laws and regulations
 - iv. Non-compliance with company policies and procedures, including code of conduct
 - v. Unethical or improper conduct, including discrimination and harassment

- vi. Bribery and corruption
- vii. Conflict of interest violation

3.2. Other reports that are not within the ambit of this Policy, such as service complaints, operational matters and staff grievances should be made to the CEO and/or Human Resource Committee for follow-up actions.

4. Confidentiality & Protection

4.1. Reports of whistle-blowing concerns are kept confidential to the extent possible to meet the needs of the investigation while protecting the identity of whistleblower and all persons involved in the investigations of potential fraud or misconduct. The identity of the Whistleblower will be disclosed on a need-to-know basis to the Audit Committee, and Management Board, or as required under any applicable law.

4.2. Whistleblowers are encouraged to provide their names and contact details in confidence, rather than anonymously. However, should the Whistleblower choose to remain anonymous, Audit Committee's investigation process and ability to address the concerns may be hindered if he/she cannot be contacted for clarification.

4.3. Pave does not however condone false, frivolous or malicious allegations. For any malicious or bad faith reporting of wrongdoing without evidence or reasonable suspicions, Pave reserves the right to take appropriate action which may include disciplinary or legal action, or referring any concerns or complaints to appropriate external regulatory authorities. This is distinct from reports of suspected wrongdoing made in good faith based on the judgment and information available to the whistleblowers at the time of their report.

5. Reporting channels

5.1. If employees or members of the public have a cause to suspect serious concerns, a report can be lodged in the following manner using the standard "Whistle-Blower Report Form" (see Annex A) containing information required to facilitate assessment and investigation.

- i. by email to whistleblow@pave.org.sg

- ii. by postal mail to: PAVE Audit Committee Blk 211 #01-1446 Ang Mo Kio Avenue 3 Singapore 560211
- iii. Report in person at PAVE office located at Blk 211 Ang Mo Kio Avenue 3 Singapore 560211.

5.2. To facilitate an effective investigation, the whistleblower should provide sufficient information which should contain as much as detail as possible including but not limited to:

- Details of the alleged event, matter or issue that is the subject of concern, including where, when and how it occurred
- The name(s) of the person(s) involved
- Any additional information to substantiate the event, matter or issue reported
- Contact details to facilitate follow-up queries

5.3. All reports received will be channeled to the Chairman of the Audit Committee, who will advise the Chairman as necessary.

6. Communications & training

6.1. The whistle-blowing policy is made available to all employees of PAVE and the public on PAVE's website.

6.2. The whistle-blowing policy is communicated to the Board members and all staff when they join PAVE.

Whistle-Blowing Report Form



Whistle-blower's details			
Name:		Contact number:	
Designation:		Email address:	
Department:		Address:	
Can you be contacted if more information is required?			*Yes / No
Alleged Party's details			
Name:		Contact number:	
Designation:		Email address:	
Department:			
Witness's details (if any)			
Name:		Contact number:	
Designation:		Email address:	
Department:			
Are you willing to come forward to provide more in-depth information if required			*Yes / No
Concern / Complaint			
*Describe the misconduct and how you have come to know about it.			
1. Who has committed the misconduct?			

2. What is/are the misconduct?		
3. When did the misconduct occur and when did you notice it?		
4. Where did the misconduct occur?		
5. Have you approached the person? If yes, what was his/her response?		
6. Do you have any evidence to provide?		
7. Is there more than one party involved?		
8. Do you have any other details or information to provide that will facilitate the investigation?		
9. Have you reported the incident internally or through any other channels? If yes, to whom have you made the report?		
Date:		Signature:
You may submit the completed form by the following method:		
(a) Email to: whistleblow@pave.org.sg	(b) Postal Mail to: Chairman PAVE Audit Committee Blk 211 #01-1446 Ang Mo Kio Avenue 3 Singapore 560211	(c) Submit in person to: PAVE Blk 211 #01-1446 Ang Mo Kio Avenue 3 Singapore 560211

You may attach a longer statement.