



BASKETBALL ASSOCIATION OF SINGAPORE

WHISTLEBLOWING POLICY

Whistleblowing Policy

Basketball Association of Singapore's Whistleblowing Policy establishes a secure and confidential process for reporting suspected fraud, corruption, or misconduct. It supports corporate governance, safeguards stakeholders, and reinforces the organisation's commitment to integrity.

Basketball Association of Singapore ("BAS") is committed to high standards of corporate governance and accountability in its affairs. It recognises the importance of protecting its Operations, Employees and Assets against financial risks and unethical practices.

The Whistleblowing policy ("Policy") is a formalised, secure, and confidential procedure for any individual to disclose or raise concerns on suspected cases of fraud, corruption, and other wrongdoings, in relation to BAS's affairs.

Objective

1. The Policy aims to achieve the following objectives:

- a) Provide a channel for reporting of alleged or suspected fraud, corruption, or other wrongdoings.
- b) Provide guidance for reporting structure and established timelines for reporting.
- c) Provide assurance to whistleblowers on protection from all acts of harassment, retaliation, victimisation, and recrimination for reports made in good faith.

Scope of Policy

2. This Policy applies to all BAS employees and external parties.

3. Whistleblowers may raise concerns or make reports on suspected incidences under the following categories. This list is non-exhaustive and serves to demonstrate examples of fraud, corruption and other wrongdoings.

(a) Fraud

- (i) Deliberate error(s) in the preparation, evaluation, review, audit of financial accounts and records;

- (ii) Misrepresentation and other falsehood statements in revenue contracting, procurement, grant and other financial related matters;
- (iii) Theft, forgery or alteration of cheques;
- (iv) Stealing of cash/assets;
- (v) Pocketing money from customers;
- (vi) Making unsubstantiated claims for overtime and transport allowance;
- (vii) Accessing customers' personal records for purposes of committing identity theft;
- (viii) Unauthorised use/wrongful disclosure of privileged or confidential information such as personal data and restricted information maintained by BAS.

(b) Corruption

- (i) Bribery;
- (ii) Engaging in business transactions with an undisclosed conflict of interest; and
- (iii) Extortion which involves obtaining a favour or money by intimidation, violence or misuse of influence or authority.

(c) Other Wrongdoings

- (i) Deliberate circumvention of established financial policies and procedures; and
- (ii) Money laundering, etc.
- (iii) Any other non-related complaints or feedback (e.g feedback on BAS's facilities, staff grievances etc) should be directed to the Quality Service Manager hotline or Human Capital respectively instead.

Reporting Structure

4. BAS takes whistleblowing seriously. Whistleblowers may raise any concerns or make any disclosures about improper practices in BAS to the Board via the CEO email address available at BAS website.

5. All reports must be made formally in writing via email with full details and background information of the allegations addressed to the Head of Internal Audit.

6. The following information should be provided, if available.

(a) Brief description of the fraud / corruption / other wrongdoing committed.

(b) The date, location and how the alleged fraud / corruption / wrongdoing was committed.

(c) Identity of the alleged party.

(d) Particulars of witnesses, if any.

(e) Supporting evidence and/or documents.

(f) Other details deemed to be useful for review or investigation.

7. Where possible, the whistleblower is encouraged to disclose his/ her personal details (i.e name and contact details) as the reporting party may be required to make a statement or provide evidence as part of the investigative process or in reporting the matter to any relevant law enforcement authority.

Confidentiality and Protection for Whistleblowers

8. BAS will not tolerate any harassment or victimisation of the whistleblower because of a report made in good faith, and / or evidence provided during an investigation.

9. The whistleblower is assured protection against unfair treatment, such as intimidation and threats of dismissal or disciplinary action taken against them.

10. BAS is also committed to ensuring that all disclosed information, including the identity of the whistleblower, shall be handled in strict confidence unless required by the court or other regulatory authorities.

Responsibility of the Whistleblower

11. Any reports or disclosures should be made in good faith.

12. If a report made in good faith is not subsequently confirmed by the investigation, no action shall be taken against the whistleblower.

13. BAS takes a serious view of malicious or vexatious reports, and of any person who intentionally or wilfully gives false or misleading information against someone else. Therefore, action may be taken against a person who makes any such report.

How BAS will respond

14. Upon determining the legitimacy of the concern or report received, BAS will review and conduct investigations, if necessary.

15. Depending on the nature of the concern raised or information provided, the investigation may involve one or more of the following persons or entities:

- (a) The Audit Committee;
- (b) The External / Internal Auditor;
- (c) The Police or Commercial Affairs Department;
- (d) The Corrupt Practices Investigation Bureau and/or;
- (e) Ministry of Finance (MOF);
- (f) Any other relevant authorities.

16. Investigation and follow-up action taken for all cases will be reported to the BAS Board.