

Whistle-Blowing Policy

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INTRODUCTION

The Singapore Ice Skating Association (“**SISA**”) is committed to a high standard of compliance with accounting, financial reporting, internal controls, auditing requirements, and any legislation relating thereto. In line with this commitment, this policy aims to provide an avenue for employees and external parties to raise concerns and offer them reassurance that they will be protected from reprisals or victimisation for whistle-blowing in good faith.

DEFINITION

Whistle-blowing is defined as a deliberate, voluntary disclosure of individual or organisational malpractice by a person who has or has had privileged access to data, events, or information about an actual, suspected, or anticipated wrongdoing within or by SISA, that is within SISA’s control.

RELEVANT PERSONS AND REPORTABLE INCIDENTS

Actual, suspected, or anticipated wrongdoings that were, or will be, committed by any of the following individuals (collectively referred to as “**Relevant Persons**”) may be reported under this policy:

- (i) members of the SISA Board;
- (ii) SISA Staff;
- (iii) external parties who have business relationships with SISA including but not limited to athletes, parents, customers, suppliers, contractors, applicants for employment, and the general public; and
- (iv) any other party deemed by the SISA Executive Ombudsman to be designated as such.

Incidents that may be reported (“**Reportable Incidents**”) shall include actual, suspected, or anticipated wrongdoings of Relevant Persons, in relation to accounting, financial reporting, internal controls or auditing, and any legislation, and shall include without limitation the following:

- (i) improper accounting practices (such as non-compliance with SISA’s accounting, auditing, or internal controls);
- (ii) non-disclosure of material conflicts of interest;
- (iii) breach of SISA’s Codes of Conduct or policies;
- (iv) theft and/or misuse of SISA’s properties, assets or resources;
- (v) corruption, bribery, kickbacks and/or fraud;
- (vi) breach of applicable laws and/or regulations;
- (vii) conduct that may cause financial or non-financial loss to SISA or damage to SISA’s reputation; or
- (viii) concealing information about any of the abovementioned conduct.

The abovementioned Reportable Incidents must have been, or are expected to be, committed at SISA premises and/or during the conduct of the Relevant Person’s duties, employment or conduct of business with SISA.

PROTECTION AGAINST REPRISAL AND CONFIDENTIALITY

Where any individual, employee, and/or any other person raises a concern or provides information of an actual, suspected, or anticipated Reportable Incident in good faith (“**Informant**”), such Informant shall be protected against any reprisal including termination of employment, retribution, or harassment under this policy, and any information provided by the Informant on a Reportable incident shall be treated in confidence by the SISA Executive Ombudsman, except where:

- (i) the SISA Executive Ombudsman is under an obligation or believes that he/she is under an obligation to disclose such information provided;
- (ii) the information provided is already in the public domain;
- (iii) the information provided, not being in public domain, has subsequently become part of the public domain through no illegal action of the SISA Executive Ombudsman;
- (iv) the information provided is given in strict confidence to legal and/or auditing professionals obtaining professional advice; or
- (v) the information provided is required by the Singapore Police Force to be disclosed, or reasonably relates to any other: (1) information that the Singapore Police Force requires to be disclosed; or (2) matter that the Singapore Police Force is investigating or dealing with.

However, SISA does not condone any frivolous, mischievous or malicious allegations made by an Informant. Informants who are employees of SISA found making such mischievous or malicious allegations shall be subject to disciplinary action in accordance with the SISA human resource policy and any other applicable policies, rules or regulations.

Concerns and/or information provided anonymously may be given due consideration by SISA but will be investigated on their own merits at the sole and absolute discretion of the SISA Executive Ombudsman.

PROCEDURES

(A) Contacting the SISA Executive Ombudsman

If you wish to provide information of a Reportable Incident to the SISA Executive Ombudsman, please prepare a letter to notify the SISA Executive Ombudsman of the Reportable Incident (“**Notification Letter**”) which describes such Reportable Incident in a clear and concise manner. The Notification Letter must include the following information (“**Relevant Information**”):

- (i) details, relevant facts, and background of the Reportable Incident; and
- (ii) timeline of events; and/or
- (iii) Informant’s name and contact information (note: the Informant is encouraged to provide his/her name and contact information (e.g phone number and/or email address). Please note that it is possible that the credibility of a whistleblowing report raised anonymously may, but not necessarily, be impacted negatively.)

Notification Letters to the SISA Executive Ombudsman may be addressed to:

Private & Confidential

Singapore Ice Skating Association Executive Ombudsman

7 Temasek Boulevard

Suntec Tower One, #20-06

Singapore 038987

Attn: Winston Wong (Flint & Battery LLC)

The SISA Executive Ombudsman will treat all letters with the appropriate level of confidentiality.

If the position of SISA Executive Ombudsman becomes vacant, whichever the earlier, please address the Notification Letter to the current SISA President at the time.

By submitting a Notification Letter, the Informant agrees that all information provided shall be sincere, accurate and without material omission. If the Informant agrees to make himself/herself available for discussions or clarification, he/she agrees to give full and frank disclosure on the matters discussed or clarified, and such discussions or clarifications shall be sincere, accurate and without material omission.

(B) Assessment of concerns raised

The SISA Executive Ombudsman shall review and provide an initial assessment of Notification Letters to determine whether the concerns raised in a letter are valid and require follow-up action by the SISA. Where the Notification Letter is too voluminous, the SISA Executive Ombudsman may review such portion(s) as he/she deems appropriate in his/her sole and absolute discretion. This initial assessment will be made with due consideration to criteria as determined at the SISA Executive Ombudsman's sole and absolute discretion, which may (but not necessarily in any given case) include the following factors:

- (i) seriousness of the matter(s) raised;
- (ii) credibility of the information provided; and
- (iii) likelihood of confirming the matter(s) or information with the sources

referred to by the Informant.

For the avoidance of doubt, the SISA Executive Ombudsman has sole and absolute discretion to disregard any Notification Letter that he/she has determined raises invalid concerns, is not within the scope of this policy (as a Relevant Person and/or Reportable Incident), fails to provide Relevant Information in the Notification Letter, or is frivolous, mischievous, or malicious.

The SISA Executive Ombudsman is entitled (but is not obliged to) keep a record of all Notification Letters received for an indefinite period.

(C) Follow-up measures: Investigations

Should the SISA Executive Ombudsman determine that a matter requires follow-up measures, the SISA Executive Ombudsman may in its sole and absolute discretion:

- (i) direct the SISA that an investigation is to be conducted;
- (ii) recommend to SISA the appointment of persons to preside over the investigations (“**Appointed Officer**”) such as: (1) an independent panel of three persons who are selected by the SISA President; or (2) an external auditor;
- (iii) recommend to SISA that the Singapore Police Force, Commercial Affairs Department, or any other relevant body, be notified, or directly notify such body; or
- (iv) take any other action as he/she may deem fit.

In the event further information is sought from the Informant during the course of the investigation, the SISA Executive Ombudsman and/or Appointed Officer(s) are entitled (but are not obliged) to:

- (i) contact the Informant;
- (ii) organise or facilitate meetings with the Informant; and
- (iii) require the parties involved to make written and/or face-to-face submissions to the SISA Executive Ombudsman or Appointed Officer(s).

When the investigation is completed, the Appointed Officer(s) will report the findings to the SISA President for his/her necessary action. At this point, the SISA Executive Ombudsman may record that the matter has been concluded. Any recommendation made by the SISA Executive Ombudsman is not intended to be binding upon parties, and any final determination will be made solely by the SISA President or CEO of Singapore Sport, as necessary.

The Informant acknowledges that the decisions, recommendations, and actions of the SISA Executive Ombudsman is final and the Informant shall not dispute any such decision, recommendation and action, as the case may be. The Informant acknowledges that instead recourse shall be made to alternative channels such as the Singapore Police Force or the



Commercial Affairs Department.

The SISA Executive Ombudsman shall not be liable to the Informant, a representative of the Informant, the SISA, and any officer, employee, agent, or any other representative of the SISA, for any damages, whether direct, indirect, consequential, reliance, exemplary or otherwise, and makes no express or implied warranties or other warranties arising under law, and hereby expressly disclaims all express or implied warranties or other warranties arising under law. The Informant and the SISA hereby agree to jointly and severally indemnify the SISA Executive Ombudsman for any expenses, damages, loss and other amounts suffered by the SISA Executive Ombudsman.

PRIVACY STATEMENT

In respect of any personal data (as defined in the Personal Data Protection Act 2012 of Singapore (“**PDPA**”)) that you may provide or that SISA may collect in connection with an investigation or the provision of services to you (including to facilitate membership application and approval) and to the extent that your consent is required under law, you agree and consent that SISA (together with our service providers and any third parties appointed by SISA on your behalf (including the SISA Executive Ombudsman and Appointed Officer(s)) may collect, use, disclose and process such personal data for the purposes identified in our privacy policy.

If you provide SISA with any personal data relating to a third party, by submitting such personal data to SISA, you represent that you have notified the third party of the terms of the PDPA and have obtained his/her consent thereto.

CHANGES TO THE POLICY

The SISA is committed to ensuring all policies are up-to-date and reflect current practices. Changes to this policy may be submitted by the SISA Board for review and approval. Once a change has been approved, the policy will be updated and it will be posted on the SISA website.