

## **1. INTRODUCTION**

- 1.1. Rock Productions Pte Ltd (“RP”), its entities and Omega Tours & Travel Pte. Ltd. (collectively “the Group”) is committed to a high standard of compliance with accounting, financial reporting, internal controls, corporate governance, auditing requirements and any legislation relating thereto.
- 1.2. In line with this commitment, the Whistle-blowing Policy (“Policy”) aims to provide an avenue for employees and business associates such as vendors, hirers and tenants to raise concerns and offer reassurance that they will be protected from reprisals or victimisation when providing feedback in good faith.

## **2. SCOPE OF POLICY**

- 2.1. This Policy applies to all employees and business associates such as vendors, hirers and tenants of the Group.

## **3. OBJECTIVES OF THIS POLICY**

- 3.1 The objectives of this Policy are:
  - 3.1.1 To provide a formal process to raise and handle whistle-blowing concerns and a framework to support the process;
  - 3.1.2 To provide assurance that all reports will be properly addressed, treated with confidentiality and there are adequate whistle-blower safeguards from reprisal in any form; and
  - 3.1.3 To promote and develop a culture of accountability, integrity and transparency.

## **4. REPORTABLE INCIDENTS**

- 4.1 Concerns raised under this Policy should be done in good faith and the alleged misconduct or malpractice should have a large potential adverse impact on the Group and/or public interest.
- 4.2 Some examples of concerns covered by this Policy include but not limited to:
  - 4.2.1 Concerns about the Group’s accounting, internal controls or auditing matters
  - 4.2.2 Breach of or failure to implement or comply with the Group’s policies
  - 4.2.3 Impropriety, corruption, acts of fraud, theft and/misuse of the Group’s properties, assets or resources
  - 4.2.4 Conduct which is an offence or breach of law
  - 4.2.5 Abuse of power or authority

- 4.2.6 Serious conflict of interest without disclosure
  - 4.2.7 Intentional provision of incorrect information to public bodies
  - 4.2.8 Any other serious improper matters which may cause financial or non- financial loss to the Group, or damage to the Group's reputation
  - 4.2.9 Acts to mislead, deceive, manipulate, coerce or fraudulently influence any internal or external accountant or auditor in connection with the preparation, examination, audit or review of any financial statements or records of the Group
  - 4.2.10 Concealing information about any malpractice or misconduct
  - 4.2.11 Threats to health or safety of employees, vendors, tenants, customers and/or the public
- 4.3 The above list is intended to give an indication of the kind of conduct which might be considered as irregularities.
- 4.4 General complaints and grievances over HR policy, staff development review, allegations of unfair treatment at work, bullying and harassment, disagreements among employees, and between employees and management etc. are not concerns for whistle-blowing. These concerns should be taken up with the respective head of department and/or the HR Manager.

## **5. PROTECTION AGAINST REPRISALS**

- 5.1 A whistle-blower, who raised a concern in good faith, will be protected from any threats to employment, any form of reprisal, discrimination or harassment, even if the concern is later proven to be unsubstantiated.
- 5.2 However, the Group does not condone frivolous, mischievous or malicious allegations and any employee making such allegations will face appropriate disciplinary action.

## **6. CONFIDENTIALITY**

- 6.1 All concerns raised and identity of whistle-blowers will be treated with strict confidentiality.
- 6.2 Exceptional circumstances under which information provided by the whistle-blower could or would not be treated with strictest confidentiality include:
  - 6.2.1 Where the Group is under a legal obligation to disclose information provided
  - 6.2.2 Where the information is already in the public domain
  - 6.2.3 Where the information is given on a strictly confidential basis to legal

or auditing professionals for the purpose of obtaining professional advice

6.2.4 Where the information is given to the Police or other authorities for criminal investigation

6.3 In the event the Group is faced with a circumstance not covered by the above, and where the whistle-blower's identity is to be revealed, the Group will endeavour to inform the person first.

## **7. WHISTLE-BLOWING PROCESS**

### **7.1 Initiation**

7.1.1 Concerns should be raised in writing using "Whistle-Blower Report Form" (see Appendix A).

7.1.2 The information reported should be as specific as possible, such as details of the parties involved, dates or period of time, description of the incident and evidence substantiating the concern raised, where possible.

7.1.3 Whistle-blowers are expected to provide their names and contact numbers to facilitate investigation. The Group will consider concerns lodged anonymously if the concerns are substantiated with documentary evidence.

7.1.4 The reporting channels are:

i. Email: Internal Audit Department  
whistleblow@rockproductions.com

ii. Postal Mail: Internal Audit Department  
Rock Productions Pte Ltd  
1 Vista Exchange Green, #04-01  
Singapore 138617

7.1.5 Internal Audit Department ("IAD") will inform RP Audit & Compliance Committee ("RP ACC") Chairman upon receipt of a report.

7.1.6 An acknowledgement of receipt will be sent to the whistle-blower within three working days after a report is received.

### **7.2 Assessment**

7.2.1 IAD will assess the report based on:

7.2.2 (i) severity of the alleged concern(s),

7.2.3 (ii) credibility of the alleged concern(s) or information, and

7.2.4 (iii) likelihood of confirming the alleged concern(s) or information

from attributable sources.

7.2.5 Following which, IAD will recommend to RP ACC if the concern(s) raised warrant further investigation within three working days of receipt of a report.

7.2.6 RP ACC will deliberate and decide on the next course of action within seven working days upon recommendation from IAD either by meeting or email circulation.

### 7.3 Investigation

7.3.1 If an investigation is warranted, RP Board would be notified.

7.3.2 If an investigation is warranted, the investigation officer(s) will be appointed by RP ACC Chairman.

7.3.3 Investigation officer(s) appointed should be independent, objective and possess suitable skills and competencies related to the area of concerns raised.

7.3.4 Depending on the nature of the concern raised or information provided, the investigation may be conducted involving one or more of these persons or entities:

- RP ACC
- The External or Internal Auditors
- RP Board or Advisory Panel
- Forensic Professionals
- The Police or Commercial Affairs Department
- Any other professional deemed appropriate

7.3.5 If an employee, RP Board member or advisor, or any of their immediate family members has been named as one of the parties connected to the reported incident, he/she shall not be involved in the investigation.

7.3.6 Within seven working days upon completion of the investigation, a written Investigative Report will be submitted to RP ACC and/or RP Board, along with the findings and recommendations.

### 7.4 Action

7.4.1 RP ACC and/or RP Board will review and approve the Investigative Report and the recommendations, and decide on the next course of action (if any) to be taken.

7.4.2 The relevant parties, responsible for undertaking the corrective and/or preventive measures, shall inform RP ACC and/or RP Board

of the progress of such measures within the implementation timeline set.

7.4.3 The progress and outcome of the investigation, subject to legal constraints, will be made known to the whistle-blower.

## **8. MONITOR AND REVIEW**

8.1. On an annual basis, IAD will submit to RP ACC, a summary of the number of whistle-blowing reports received during the year and types of concerns for their review.

**\*\*END\*\***

## APPENDIX A WHISTLE-BLOWER REPORT FORM

Whistle-Blower Report Form	
<b>Whistle-blower's details</b> <i>(Kindly note that you may be contacted for further information during the investigation.)</i>	
Name, Designation, Company Name, Department, Contact number and E-mail address	
<b>Alleged Party's details</b>	
Name, Designation, Company Name, Department, Contact number and E-mail address	
<b>Witness' details (If any)</b>	
Name, Designation, Company Name, Department, Contact number and E-mail address	
<b>Concern/Complaint</b> <b>Describe the misconduct and how you have come to know about it.</b>	
1. What misconduct occurred?	
2. Who committed the misconduct?	
3. When did it happen and when did you notice it?	
4. Where did it happen?	
5. Have you approached the person? If yes, what did he say?	
6. Is there any evidence that you could provide us?	
7. Were other people involved? If yes, who are they?	
8. Do you have any other details or information which would assist us in 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:
How to submit the form?	
Email to: Internal Audit Department whistleblow@rockproductions.com	Mail to: Internal Audit Department Rock Productions Pte Ltd 1 Vista Exchange Green, #04-01 Singapore 138617
<input type="checkbox"/> I give my consent to the collection, use, and disclosure of my personal data for the purpose of the above and any subsequent investigations and/or follow up actions, in accordance with Rock Productions Pte Ltd Whistle-blowing Policy and Personal Data Protection Policy.	
<input type="checkbox"/> If I have provided personal data of individuals other than myself e.g. witness(es), I confirm that I have (i) sought consent from them to the collection, use, and disclosure of their personal data and (ii) informed them of the purpose.	
In accordance with the Singapore Personal Data Protection Act 2012 (PDPA), you may exercise your right to access and/or correct your registered personal data. However, please note that depending on the nature of your feedback and sensitivity of the matter, and the proceedings of action taken, we may not be able to accede to your request as provided by section 21, the Fifth Schedule and Sixth Schedule of the PDPA. When that happens, we will advise you accordingly. For inquiries, please write to the Data Protection Officer at email <a href="mailto:dpo@rockproductions.com">dpo@rockproductions.com</a> or to our address at 1 Vista Exchange Green, #04-01 Singapore 138617.	

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