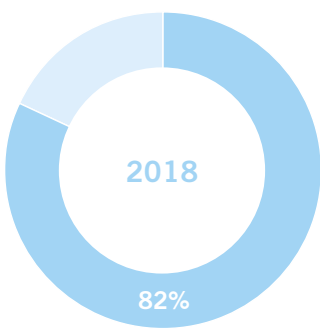


Whistleblowing/Reporting: APAC listed companies*

% of APAC listed companies which publicly reference a reporting or ‘speak up’ policy.



82% of companies publicly refer to having a reporting channel for concerns.
76% make their policies publicly available.

APAC companies’ reporting policies cover a range of issues including:

Personal abuses
Including discrimination, harassment, bullying, and blackmail.

Corruption
Anti-bribery, gifts & hospitality, theft, and tax evasion.

Information and communication
Data protection and disclosure of confidential information.

Environment and sustainability
Compliance with environmental protection laws and sustainability.

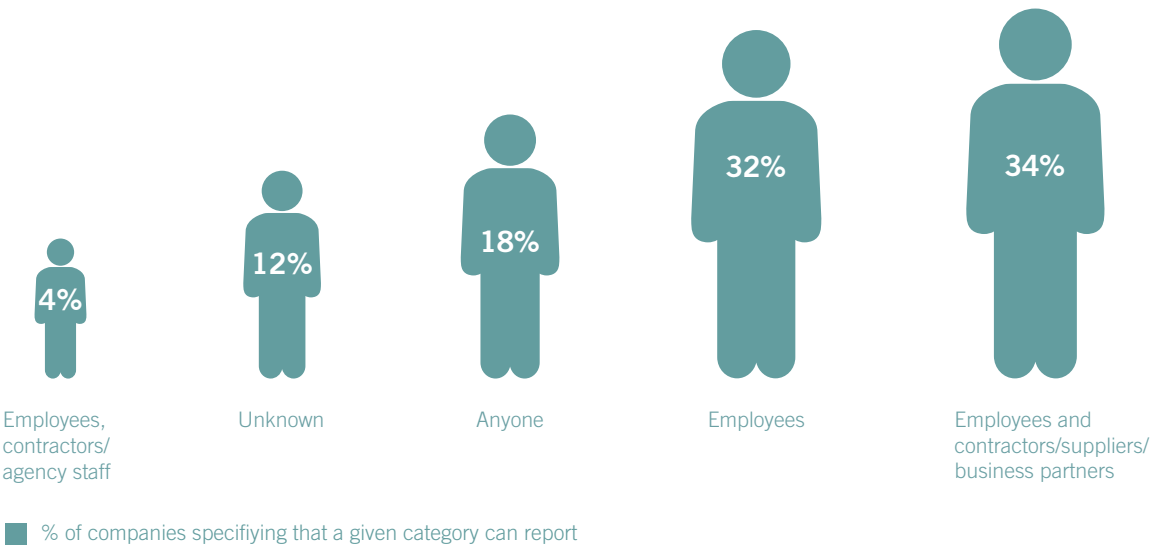
Trade
Compliance with trade law.

Market integrity
Insider dealing.

Financial malpractice
Fraud, accounting, and false financial reporting.

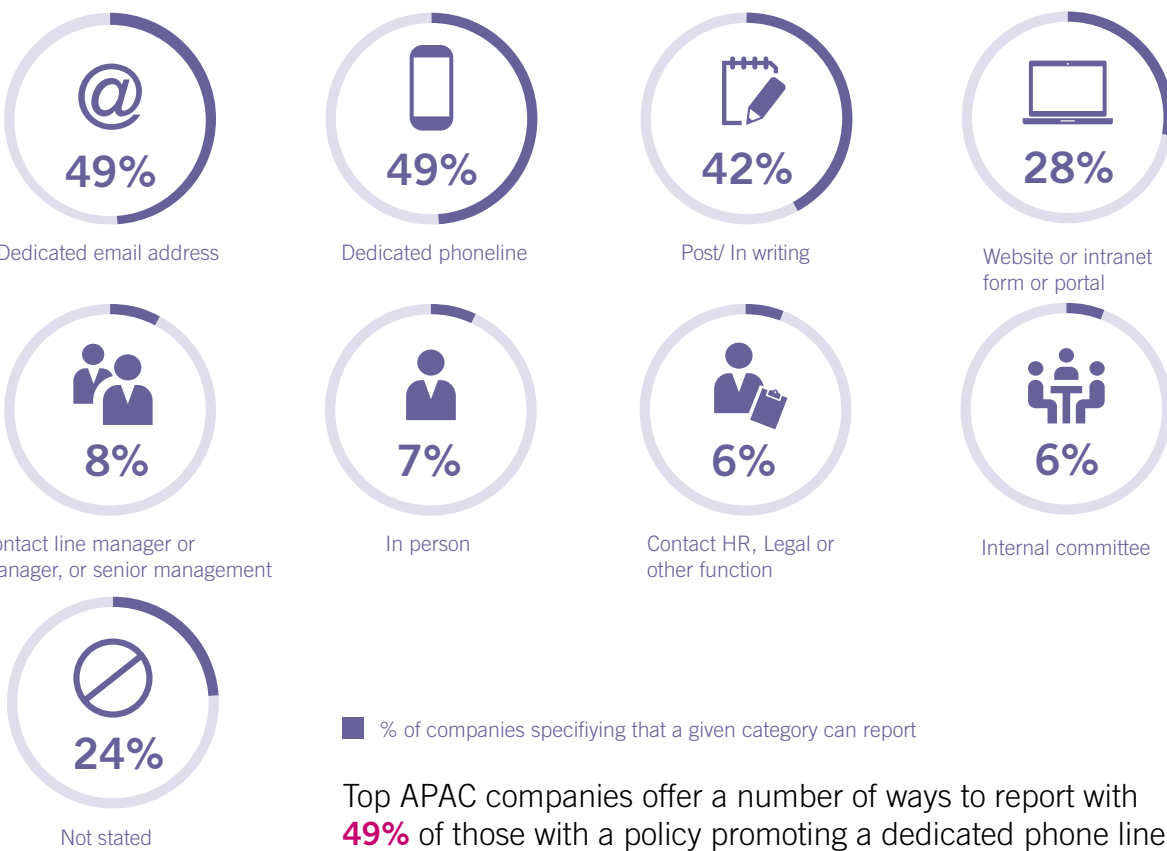
Working malpractice
Health and safety and concealing breaches of policy.

Who can make a report?



Of companies with a reporting or speak up policy, 18% specify that anyone can make a report.

Channels for making a report?



Top APAC companies offer a number of ways to report with 49% of those with a policy promoting a dedicated phone line

23% of companies make an audit committee, compliance, ethics, or risk team responsible for their reporting services

Person or function responsible for overseeing whistleblowing services within top APAC companies with a whistleblowing policy



21% of top APAC companies with a reporting or speak up policy specify having independent reporting channels which are externally managed.

*Data source:

Company website, company annual report, Bloomberg.

Index	Country	Count of Index
ASX20	Australia	20
FTSE China A50	China	25
Hang Seng	Hong Kong	25
NSE S&P CNX Nifty	India	25
Jakarta LQ45 Index	Indonesia	25
Nikkei 225	Japan	25
Korea KOSPI 50 Index	Korea	25
FTSE Strait Times Index	Singapore	25
SET50	Thailand	25
Total		265