



## **Whistleblower Policy**

Pursuant to WWF’s Code of Business Conduct and Ethics and WWF’s Anti-Corruption Policy, every director, officer, employee, contractor, consultant and volunteer of WWF (a “Individual”) is required to promptly report any violation of the Code, the Policy and Guidelines for Conflict of Interest (Employees), the Policy and Guidelines for Conduct (Board and Board Committees) or the Anti-Corruption Policy which is known to or reasonably suspected by that individual.

Under this policy, Individuals are also strongly encouraged to promptly report any other known or reasonably suspected improper or questionable conduct or incident in relation to WWF or its assets, including any questionable internal accounting controls or accounting or auditing matters, suspected thefts, questionable expense reports, or potential violations of the law. Any matter that is required to be, or should be, reported under this policy is referred to as an “Improper Activity”.

### **Reporting Procedures**

An Individual should report Improper Activity to one or more of the Chair of the Board of Directors, Chair of the Audit, Finance and Investment Committee (the “Audit Committee”), or the Chair of the Governance Committee (collectively, “Board Chairs”). The Board Chairs are independent of WWF management and report to WWF’s Board of Directors (the “Board”). The Individual may choose to make the report anonymously, if he or she so wishes. All reports made will be passed on, in any case, to the Chair of the Audit Committee.

The contact information for these individuals is as follows:

- **Contact by email.** Communications may be sent to the following email addresses, which are confidential to the respective individual addressees:
  - Chair of the Board of Directors: Meena Ballantyne ([meena.ballantyne@gmail.com](mailto:meena.ballantyne@gmail.com))
  - Chair of the Audit Committee: Julie Gelfand ([jgelfand@rogers.com](mailto:jgelfand@rogers.com))
  - Chair of the Governance Committee: Anne-Marie Boucher ([annemarieboucher@gmail.com](mailto:annemarieboucher@gmail.com))
- **Contact by mail or other physical delivery.** Communications may be mailed or delivered, addressed to the intended recipient at:

World Wildlife Fund Canada  
410 Adelaide Street East  
Suite 400  
Toronto, Ontario M5V 1S8

Any such communication will be delivered by WWF, unopened, to the intended recipient.

## **Investigations**

All reports will be taken seriously and will be promptly and thoroughly investigated. WWF will ensure that suitable guidance is available to anyone that receives a report and that appropriate procedures are in place for investigating and tracking reports. The actions taken by WWF with respect to a report will depend upon the nature of the report. The report may be investigated internally by management, by the Board or an appropriate committee of the Board or be referred to the police and/or the appropriate regulatory authorities.

The identity of the complainant, and all information reported and disclosed during an investigation, will remain confidential and be made available only on a need-to-know basis, except as necessary to conduct the investigation and to take any remedial action, and subject to any applicable law (that can compel disclosure in some circumstances). All Individuals have a duty to cooperate in the investigation of reports of Improper Activity.

If, at the conclusion of its investigation, WWF determines that Improper Activity has occurred, WWF will take effective remedial action proportional to the severity of the offence. This action may include disciplinary action against the accused party up to and including termination and reporting to police and/or regulatory authorities. The Chair of the Audit Committee will report annually to the Board on reports received and the status of outstanding investigations.

WWF acknowledges that anyone who files a report under this policy needs to be assured that their report has been properly addressed. Accordingly, subject to any legal constraints, WWF will provide the complainant with appropriate information about the outcome of any investigation within a reasonable period (except in cases where the report was sent anonymously).

## **Retention**

All documents related to the reporting, investigation, and enforcement of this policy will be kept in accordance with WWF's applicable policies and applicable law.

## **No Retaliation**

This policy is intended to encourage and enable directors, officers, employees, contractors, consultants, and volunteers of WWF to raise serious good faith concerns without fear of adverse consequences to them by virtue of raising those concerns. Accordingly, WWF will not carry out or, to the fullest extent reasonably within its power, permit any retribution or retaliation of any kind against any individual for submitting any report in good faith. The ability of an Individual to make reports without fear of retribution or retaliation is vital to the successful implementation of this Policy. WWF will fully ensure reasonably within its power that any Individual who attempts to, or does engage in, retribution or retaliation is subject to appropriate discipline.