

WWF Whistle Blower Policy Summary

As a non-profit organization dependent on the support of others to carry out our work and advance our mission, WWF takes our obligation to donors very seriously to ensure that funds and other resources are used appropriately and as efficiently and effectively as possible. The Whistle Blower Policy provides a mechanism for the reporting of suspected illegal activity or the misuse of WWF assets. This may include conflicts of interests with vendors, inappropriate purchases or reimbursements, falsified expense reports, and the like. Please see the policy for details.

Our Whistle Blower Policy protects those who use it from any form of retaliation. The idea is to give employees a means to report suspected illegal or inappropriate activity without fear of reprisal. For that reason employees are given an opportunity to act anonymously, if they wish.

The policy and procedure follow international best practices, recognizing WWF's status as a private employer, and includes:

- Encouragement of reporting by providing both internal channels to the President, COO, and General Counsel and external reporting to a third-party hotline with the option of complete anonymity
- Protection against retaliation for all good faith reports, and disciplinary action for anyone who engages in retaliation against a whistle blower
- Regular reporting to, and oversight by, the Audit Committee of the Board of Directors