



# WWF Whistle Blower Policy

The whistle blower policy provides a mechanism for the reporting of illegal activity or the misuse of WWF assets while protecting the employees who make such reports from retaliation.

**Questionable Conduct.** This policy is designed to address situations in which an employee suspects another employee has engaged in illegal acts or questionable conduct involving WWF's assets. This conduct might include outright theft (of equipment or cash), fraudulent expense reports, misstatements of any accounts to any manager or to WWF's auditors, or even an employee's conflict of interest that results in financial harm to WWF. WWF encourages staff to report such questionable conduct and has established a system that allows them to do so anonymously.

**Making a Report.** If an employee suspects illegal conduct or conduct involving misuse of WWF assets or in violation of the law, he or she may report it, anonymously if the employee wishes, and will be protected against any form of harassment, intimidation, discrimination or retaliation for making such a report in good faith.

Employees can make a report to any of the following WWF executives at any time: President, Chief Operating Officer, or General Counsel. Their names and contact information are available on the WWF Intranet site and at the end of this policy statement. WWF will promptly conduct an investigation into matters reported, keeping the informant's identity as confidential as possible consistent with our obligation to conduct a full and fair investigation.

Alternatively, employees can make a report by calling a "whistle blower" phone line that will be answered by an outside company. The information provided will be forwarded promptly to WWF for investigation. Callers to the whistle blower line may remain anonymous if they wish. The whistle blower phone line and its hours of operation are listed at the end of this policy statement and on the WWF Intranet site.

## **Protection of Employees Who Report Misuse of WWF Assets**

**No Retaliation.** An employee who has made a report of suspicious conduct and who subsequently believes he or she has been subjected to retaliation of any kind by any WWF employee is directed to immediately report it to the Vice President for Human Resources or to the General Counsel.

Reports of retaliation will be investigated promptly in a manner intended to protect confidentiality as much as practicable, consistent with a full and fair investigation. The party conducting the investigation will notify the employee of the results of the investigation.

WWF strongly disapproves of and will not tolerate any form of retaliation against employees who report concerns in good faith regarding WWF's operations. Any employee who engages in such retaliation will be subject to discipline up to and including termination.

Revision Date: March 2009