



WORLD WILDLIFE FUND CANADA WORLD WILDLIFE FUND CANADA FOUNDATION

WHISTLEBLOWER POLICY

For the purposes of this Whistleblower Policy, references to WWF-Canada mean World Wildlife Fund Canada and World Wildlife Fund Canada Foundation. WWF-Canada will ensure that this Whistleblower Policy is brought to the attention of all relevant people.

Whistleblowing

1. Pursuant to section 11(a) of WWF-Canada's Code of Business Conduct and Ethics and section 15(a) of its Anti-Corruption Policy, every director, officer, employee, contractor, consultant and volunteer of WWF-Canada (a "Covered Person") is required to promptly report any violation of the Code, the Policy and Guidelines for Conflict of Interest (Staff), 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.
2. Under this Policy, Covered Persons are also strongly encouraged to promptly report any other known or reasonably suspected improper or questionable conduct or incident in relation to WWF-Canada 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

3. A Covered Person should report Improper Activity to one or more of the President, the Chief Financial Officer or the Chair of the Audit, Finance and Investment Committee (the "**Audit Committee**"). The Chair of the Audit Committee and the Audit Committee itself are independent of WWF-Canada management and report to WWF-Canada's Board of Directors (the "**Board**"). The Covered Person 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.
4. 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:

President

David Miller
dmiller@wwfcanada.org

Chief Financial Officer

Sara Oates
soates@wwfcanada.org

Chair of the Audit Committee

Marilyn De Mara
mdemara@kpmg.ca

Contact by mail or other physical delivery. Communications may be mailed or delivered, addressed to the intended recipient at:

World Wildlife Fund Canada
245 Eglinton Avenue East, Suite 410
Toronto, Ontario M4P 3J1
Canada

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

Investigations

5. All reports will be taken seriously. WWF-Canada 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. WWF-Canada will ensure that every report will be promptly and thoroughly investigated. The actions taken by WWF-Canada with respect to a particular 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.
6. The identity of the complainant, and all information reported and disclosed during the course of 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 Covered Persons have a duty to cooperate in the investigation of reports of Improper Activity.
7. If, at the conclusion of its investigation, WWF-Canada determines that Improper Activity has occurred, WWF-Canada will take effective remedial action equal 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.
8. WWF-Canada acknowledges that anyone who files a report under this Policy needs to be assured that his or her report has been properly addressed. Accordingly, subject to any legal constraints, WWF-Canada will provide the complainant with appropriate information about the outcome of any investigation

within a reasonable period of time (except in cases where the report was sent anonymously).

Retention

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

No Retaliation

10. This Policy is intended to encourage and enable directors, officers, employees, contractors, consultants and volunteers of WWF-Canada to raise serious good faith concerns without fear of adverse consequences to them by virtue of raising those concerns. Accordingly, WWF-Canada 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 a Covered Person to make reports without fear of retribution or retaliation is vital to the successful implementation of this Policy. WWF-Canada will ensure to the fullest extent reasonably within its power that any Covered Person who attempts to, or does engage in, retribution or retaliation is subject to appropriate discipline.