



WWF Whistle Blower Procedure

The "whistle blower" procedure is intended to provide a mechanism for WWF executives to respond to reports made pursuant to the WWF Whistle Blower Policy.

Reporting Procedures

1. A Report of Suspect Activity is Made

- An employee makes a report of suspected illegal conduct or misuse of WWF assets by reporting to a WWF executive, or reporting to the whistle blower phone line maintained by an outside provider (which hotline reports may be made anonymously.)

2. The Report is Reviewed Internally

- The report is promptly forwarded to the General Counsel and the Chief Operating Officer.
- The General Counsel and the Chief Operating Officer determine whether a report constitutes a Complaint or a non-Complaint.
- A Complaint means any report involving (i) questionable accounting, auditing, financial reporting or internal controls, (ii) suspected illegal activity, fraud, theft or improper use of organizational assets, (iii) a violation of WWF's conflict of interest policy that results in a financial harm to WWF, or (iv) a claim of retaliation against any employee making a good faith report regarding any of the preceding matters.
- A non-Complaint means a report of any other matter.

- Reports deemed non-Complaints are referred to the appropriate WWF executive or manager for follow-up. Some non-Complaints may involve serious matters and may require prompt investigation, but may nevertheless not meet the above criteria for "Complaints" under this policy.
- Reports deemed Complaints are promptly investigated.

3. Investigation

- Each Complaint is fully investigated, according as much protection to the privacy of the employee making the complaint as possible, consistent with a full and fair investigation.

4. Audit Committee Review

- The General Counsel and Chief Operating Officer will provide notice of Complaints to the Audit Committee Chairman.
- At each Audit Committee meeting, the General Counsel and Chief Operating Officer will alert the Committee to any new Complaint(s) and report follow up actions regarding previously reported matters.
- The Committee may report any matter to the Board of Directors or to the Executive Committee, as it deems appropriate.
- Matters that involve significant reputational or financial risk for the WWF Network will be promptly conveyed to the WWF-International Audit Committee Chair and Chief Operating Officer.

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