Policy Approver:	**Board**
Policy Owner:	**Chief Executive Officer**
Policy Lead:	**Chief Legal, Risk & Sustainability Officer**
Date Last Approved:	**27 October 2026**

Whistleblowing Policy

Overall purpose: This policy explains WWF-Australia's commitments and requirements for the protection of whistleblowers who make qualifying disclosures under Australian whistleblower protection legislation. It sets out who may make a protected disclosure, what may be disclosed, to whom disclosures may be made, and the protections available to eligible whistleblowers. It also provides guidance on what to do if issues arise or there is non-compliance.

WWF-Australia encourages people to raise concerns early. Speaking up helps us protect people, identify issues and maintain trust in our organisation.

1 Who This Policy Applies To

This policy applies to:

- All WWF-Australia personnel, including directors, employees, interns, students on vocational placement, volunteers and independent contractors or consultants; and
- Any other eligible whistleblower as defined in Section 3 below.

2 Legal and Regulatory Framework

This policy is guided by the following (as applicable):

- ***Corporations Act 2001*** **(Cth)** – Federal legislation governing corporate conduct and directors' duties in Australia. Part 9.4AAA provides the whistleblower regime that this policy relates to, including the requirement to maintain a whistleblower policy.
- ***Taxation Administration Act 1953*** **(Cth)** – Federal legislation establishing the administrative framework for tax law. Part IVD contains whistleblower protections for disclosures relating to the tax affairs of an entity.
- **Australian Charity and Not-for-profit Commission (ACNC) Governance and External Standards** – Core governance requirements for Australian Charities.
- **Australian Council for International Development (ACFID) Code of Conduct** – Industry code promoting ethical and accountable practices in international development.

Relationship with other policies

This policy only covers qualifying disclosures under whistleblower legislation. All other concerns must be reported under the relevant policy. If a report made under this policy does not meet the criteria for a qualifying disclosure, it will be redirected (with the discloser's consent, unless confidentiality obligations prevent this) to the appropriate policy, including:

- **Complaints Policy** for general complaints, expressions of dissatisfaction and concerns.
- **Safeguarding Policy** for child protection and sexual exploitation, abuse and harassment reports.
- **Workplace Grievance Policy** for personal work-related grievances.
- **Fraud, Corruption and Counter Terrorism Policy** for fraud, corruption or terrorism financing reports.
- **Privacy Policy** for privacy-related reports.

Reports made under any of the above policies may also attract the protections under this policy if the matter constitutes a qualifying disclosure made by an eligible whistleblower to an eligible recipient. In those circumstances, both policies will apply concurrently.

3 Important Definitions

In this policy, certain key terms are defined for clarity. Many of the definitions in this policy have a specific definition under the *Corporations Act 2001* (Cth) or *Taxation Administration Act 1953* (Cth). For common definitions used across multiple policies, please refer to **Annexure A – Glossary of Terms** at the end of this document.

- By “**detriment**”, we mean (without limitation) dismissal, injury in employment, alteration of position or duties to disadvantage, discrimination, harassment or intimidation, harm or injury (including psychological harm), damage to property, reputation, business or financial position, and any other damage to a person. See section 1317ADA of the *Corporations Act 2001* (Cth).
- By "**discloser**", we mean an eligible whistleblower who makes, or is considering making, a qualifying disclosure. A person is a discloser whether or not they identify themselves and remains one even if their suspicion turns out to be unfounded, provided they had reasonable grounds to suspect the matter they disclosed.
- By "**eligible whistleblower**", we mean an individual who is, or has been, any of the following:
    - Personnel of WWF-Australia or a subsidiary,
    - A person who supplies goods or services to WWF-Australia (whether paid or unpaid), or an employee of such a person, or
    - A spouse, relative or dependant of any of the above.
- By "**eligible recipient**", we mean a person to whom a qualifying disclosure may be made under the *Corporations Act 2001* (Cth) or the *Taxation Administration Act 1953* (Cth). This includes an officer or senior manager of WWF-Australia or its subsidiary. Broadly, these are senior people who make, or significantly influence, decisions affecting all or a substantial part of WWF-Australia's

operations or financial standing. At WWF-Australia, this includes Board directors and Executive team members. Eligible recipients also include WWF-Australia's auditor, ASIC, APRA, the Commissioner of Taxation, a legal practitioner, and any person authorised by WWF-Australia to receive disclosures. See Section 5 for WWF-Australia's authorised internal recipients and their contact details.

- By "**personal work-related grievance**", we mean a grievance relating to an individual's current or former employment that has implications primarily for that individual and does not have significant implications for WWF-Australia. Personal work-related grievances are generally not protected under this policy and should be raised under the Workplace Grievance Policy, unless they involve victimisation in connection with a disclosure under this policy.
- By "**qualifying disclosure**" (sometimes called a "**disclosable matter**" under whistleblower legislation), we mean information disclosed by an eligible whistleblower to an eligible recipient where the whistleblower has reasonable grounds to suspect that the information concerns:
    - Misconduct, or an improper state of affairs or circumstances, in relation to WWF-Australia,
    - Conduct that constitutes an offence against, or a contravention of, the *Corporations Act 2001* (Cth), the *ASIC Act 2001* (Cth), or an instrument made under those Acts;
    - Conduct that constitutes an offence against any other Commonwealth law punishable by imprisonment of 12 months or more,
    - Conduct that represents a danger to the public or the financial system,
    - Conduct prescribed by the regulations made under the *Corporations Act 2001* (Cth), or
    - Information about misconduct or an improper state of affairs relating to WWF Australia's tax affairs.

4 Our Commitments and Guiding Principles

This section outlines the core principles that guide WWF-Australia's approach to whistleblowing and protecting people who report serious wrongdoing, and the commitments we make to uphold these principles in our work.

Guiding principles

- **Speaking up**: We encourage individuals to speak up about suspected wrongdoing so issues can be addressed early and appropriately.
- **Protection from detriment:** We support and protect whistleblowers who report suspected serious wrongdoing, without fear of retaliation or disadvantage.
- **Confidentiality:** We protect the identity of whistleblowers and handle disclosures confidentially, sharing information only where necessary to investigate concerns, protect individuals or meet legal obligations.
- **Fairness:** We handle all qualifying disclosures promptly, impartially and with respect for the rights of all parties involved.

- **Accountability:** Following investigation, we hold individuals responsible for confirmed wrongdoing and address underlying causes to prevent reoccurrence.

Organisational commitments

- **Meeting our obligations**: We meet our obligations under Australian whistleblower protection laws and continually strengthen our approach to whistleblower protection.
- **Protection of whistleblowers**: We support and protect eligible whistleblowers and foster a culture where people can speak up about suspected wrongdoing without fear of detriment.
- **Timely and fair response**: We assess and investigate qualifying disclosures promptly, fairly and confidentially, and take appropriate action when wrongdoing is substantiated.

5 Implementing This Policy in Practice

This section is about how to make and manage a qualifying disclosure, that is, 'speaking up' or 'blowing the whistle' about wrongdoing. It describes how the principles and commitments of this policy are implemented in practice. It includes the key requirements we must meet and identifies any supporting procedures or tools that help ensure compliance.

In particular, it outlines how to make a qualifying disclosure, how WWF-Australia will handle disclosures, and the legal protections available to eligible whistleblowers.

Making a disclosure

- **Reporting channels for qualifying disclosures**: An eligible whistleblower may make a qualifying disclosure to any eligible recipient and may make such disclosure anonymously.
    - The people listed below are our preferred and authorised recipients under this policy. A disclosure to any other eligible recipient (such as to ASIC, APRA or the Commissioner of Taxation (for tax related disclosures)), is protected in exactly the same way.
        - Chief Executive Officer: dogorman@wwf.org.au;
        - Chief Operating Officer: rlokuge@wwf.org.au; or
        - Chief Legal, Risk & Sustainability Officer: akogekar@wwf.org.au
        - Any member of the Board or the Company Secretary
    - WWF International EthicsPoint (wwfinternational.ethicspoint.com), is WWF-Australia's independent external reporting mechanism, available 24 hours a day, 7 days a week, and allows anonymous and confidential reporting. Qualifying disclosures made via EthicsPoint are handled under this policy and receive whistleblower protections.
- **Getting legal advice**: You can speak to a legal practitioner to obtain legal advice or legal representation about whistleblower protections at any time, whether or not you have raised anything with us. What you tell them is protected. This applies to any legal practitioner, whether or not they are engaged or employed by WWF-Australia, and applies whether or not the disclosure would otherwise qualify for protection. Seeking that advice is not a breach of this policy or of any confidentiality obligation you owe us.

- **Form of disclosure**: Disclosures may be made verbally (in person or by telephone) or in writing (by email, letter, or through the online). Anonymous disclosures still qualify for protection. To help us protect your identity, we encourage you to use one of the channels listed above and to let us know your report is being made under this Whistleblowing Policy. If you make a qualifying disclosure through another channel (for example, through one of our general inboxes or phone lines), it will still be protected under this policy and the law, whether or not you label it as a whistleblowing report. We will redirect it to an eligible recipient to be handled confidentially.

- **Public interest and emergency disclosures**: In limited circumstances, a whistleblower may disclose to a journalist or Member of Parliament. The *Corporations Act 2001* (Cth) sets out strict conditions for the disclosure to be protected, including that the matter was first reported to ASIC or APRA, that written notice of the intended disclosure is given, and that only the information necessary is disclosed. For a public interest disclosure, at least 90 days must also have passed with no adequate action taken. For an emergency disclosure, there must be a substantial and imminent danger to health, safety or the environment. Given the complexity and risk, we recommend that any eligible whistleblower obtain independent legal advice before making such a disclosure.

How we respond and investigate

- **Protecting people who speak up**: Any report made under this policy will receive the protections in Section 5 from the outset while we assess whether it is a qualifying disclosure. This ensures a discloser is not left unprotected during that assessment.

- **Our process for responding to disclosures**:
    - All disclosures will be acknowledged within three (3) business days of receipt and assessed against the statutory criteria for a qualifying disclosure.
    - If the criteria are not met, the discloser will be advised and the report will be redirected to the relevant policy (with the discloser's consent, unless confidentiality obligations prevent this).
    - If the criteria are met, the disclosure will be investigated promptly, confidentially and consistent with a full and fair investigation.
    - The discloser will be informed of the outcome (subject to legal and confidentiality constraints).
    - If the discloser is dissatisfied with how their disclosure has been handled or investigated, they may raise their concerns with the Chief Executive Officer or through WWF's independent global reporting mechanism, EthicsPoint (see above under Making a disclosure).

- **How we investigate**:
    - Investigations will be conducted or overseen by the Chief Legal, Risk & Sustainability Officer or an independent external investigator appointed by the Chief Executive Officer.
    - The approach to each investigation will reflect the nature and severity of the conduct, whether it can be substantiated, and the resources required, including whether an external investigator is needed to ensure independence. All investigations will be timely, documented, and led by someone independent of the matter and the people involved, focusing

on the substance of the disclosure rather than the identity or motive of the discloser.

Whistleblower protections

- **Protections for eligible whistleblowers**: An eligible whistleblower who makes a qualifying disclosure is entitled to the following protections:
    - **Confidentiality**: It is a criminal offence to disclose the identity of a whistleblower, or information likely to lead to their identification, except where the disclosure is made to ASIC, APRA, the Commissioner of Taxation or the Australian Federal Police; to a legal practitioner; with the whistleblower's consent; or as required by law.
    - **Protection from detriment**: It is prohibited to cause or threaten detriment to a person because they have made, may have made, or could make a qualifying disclosure. A person who suffers detriment may seek compensation through the courts. Anyone who believes they have suffered detriment should report it immediately to the Chief Executive Officer or Chief Legal, Risk & Sustainability Officer.
    - **Immunity from liability**: A whistleblower is protected from civil, criminal and administrative liability for making the disclosure. This does not grant immunity for any underlying misconduct revealed by the disclosure.
    - **Compensation and remedies**: A person who suffers loss, damage or injury from making a qualifying disclosure may seek compensation and other court remedies (including reinstatement, an injunction or an apology). Costs will generally not be awarded against them unless the claim is vexatious or they acted unreasonably.
    - **Support**: WWF-Australia will provide each eligible whistleblower with a designated contact, access to the Employee Assistance Program (EAP) for confidential support, and a detriment risk assessment as soon as practicable. Where a risk is identified, we will take reasonable, proportionate steps to manage it (for example, adjusting reporting lines, work arrangements or workspace).
    - **Fair treatment of others**: Any person named in, or subject to, a disclosure will be afforded procedural fairness (including the presumption of innocence), informed of the substance of the allegations and given a chance to respond so far as possible without compromising the whistleblower's identity or the investigation, offered support (including the EAP), and protected from victimisation.

  A person who deliberately makes a report they know to be false, or misleading is not protected under this policy and may be subject to disciplinary action.

- **Tax-related disclosures**: Disclosures about WWF-Australia's tax affairs are separately protected under Part IVD of the *Taxation Administration Act 1953* (Cth), with equivalent protections (identity, detriment, immunity and compensation). They may be made to the eligible recipients above or to the Commissioner of Taxation (ato.gov.au or 1800 060 062).

6 Consequences of not following this policy

Not following this policy can lead to consequences, depending on how serious the issue is.

For WWF-Australia personnel: If you do not meet this policy's requirements (for example by illegally disclosing the identity of a whistleblower, causing or threatening detriment to a person because they have made or may make a disclosure, or obstructing an investigation), it may be considered as serious misconduct under our HR policies. Depending on the situation, this could lead to coaching, formal warnings or termination of employment or engagement.

We will always aim to respond in a way that reflects the seriousness of the situation and complies with our agreements and legal obligations.

Disclosing a whistleblower's identity, or information likely to lead to their identification, other than as permitted by law, or causing or threatening detriment to a person in connection with a disclosure, are offences under the *Corporations Act 2001* (Cth). These may result in criminal and civil penalties for the individual involved, as well as liability for WWF-Australia.

7 Communication and Training

We are committed to making sure this policy is well understood and followed by everyone it applies to.

- **Where to find it**: The latest version of this policy will be made publicly available on the WWF-Australia website and will also be accessible to personnel via our internal Wiki or intranet. This helps ensure transparency and allows any eligible whistleblower access to the policy and allows external stakeholders (such as partners or donors) to understand our commitments.
- **Personnel training and awareness**: All new WWF-Australia personnel will be introduced to this policy as part of their induction. Existing personnel will receive refresher training at least each time the policy is updated, or sooner if needed. Training may include workshops, e-learning modules, or team discussions, with a focus on how to apply the policy in day-to-day work. Eligible recipients and others who may receive or handle disclosures will receive guidance on their obligations, including maintaining confidentiality and protecting disclosers from detriment.
- **Ongoing communication:** As needed, we will share updates, reminders or lessons learned through internal newsletters, team meetings or partner communications. This helps keep the policy active and relevant in our day-to-day work.

8 Roles and Responsibilities

Clear roles help make sure this policy is followed effectively. Key responsibilities include:

- **Policy Approver:** The Board approves this policy and any major updates.
- **Policy Owner:** Chief Executive Officer. This Executive team member sponsors and is accountable for this policy. They are responsible for making sure the policy is properly implemented and overseeing compliance.
- **Policy Lead:** Chief Legal, Risk & Sustainability Officer. This person manages the policy day-to-day. They develop any needed procedures, tools or training, track compliance (including reporting on key metrics or incidents), and are the main point of contact for questions. They escalate significant issues to the Policy Owner and support with investigations or reviews.

- **Executive team**: Responsible for modelling compliance with this policy and promoting a culture that upholds its principles.
- **All personnel**: Everyone covered by this policy is expected to understand it and follow it in their daily work. This includes the obligation not to disclose the identity of a whistleblower and not to cause or threaten detriment, asking for help when unsure, using the tools and guidance provided, helping others understand the policy and reporting any concerns or breaches.

For more detailed role descriptions, see the WWF-Australia Policy Governance Framework.

9 Records and Policy Review

Keeping records

We will keep accurate and secure records related to this policy and its implementation. This includes reports made under the policy, investigations and their outcomes, training records, and reviews or audits of policy compliance.

These records will be kept for at least seven (7) years**,** or longer if required by law or our internal policies. All records will be stored securely to protect confidentiality and privacy.

Reviewing and updating the policy

The Chief Executive Officer and Chief Legal, Risk & Sustainability Officer are responsible for monitoring the effectiveness of this policy and ensuring it stays current.

This policy will be formally reviewed at least **every five (5) years**, or sooner if there are major changes in our work or applicable laws or if a triggering event occurs (see High-sensitivity policy section below). Reviews will consider changes in legislation, lessons learned from any incidents or reports, and updates in best practice within WWF or across the sector.

Between formal reviews, the Chief Executive Officer can suggest updates if new risks arise or improvements are needed. Major changes must be approved by the Board. Minor edits (like fixing typos or updating references) can be approved by the Chief Executive Officer as needed.

During a policy review, all procedures and any other associated materials must also be reviewed to ensure consistency.

High-sensitivity policy

This policy is classified as a **high-sensitivity policy** and must be reviewed as soon as reasonably practicable if any of the following triggering events occur:

- A relevant change in legislation, regulations, or external standards
- A significant incident, complaint, or matter relating to this policy's subject matter
- A material change in our programs, partnerships, or operating context
- A finding or recommendation arising from the Annual Risk and Compliance Review
- A recommendation arising from horizon scanning, an external review, or an audit

The Chief Legal, Risk & Sustainability Officer is responsible for monitoring these triggers and initiating a timely review.

For more detail on how we manage policies, see the WWF-Australia Policy Governance Framework.

10 Related Policies and Resources

Use this policy together with the following related policies and resources:

- **Code of Conduct:** Sets out overarching expectations for ethical behaviour aligned with the WWF Values.
- Other policies are referred in section 2 above.

11 Version Control and Approval History

Action:	**Date of Board meeting:**
Approval and adoption of policy by the Board	27 October 2026

Annexure A – Glossary of Terms

In all our policies:

- By '**activities and work'**, we mean our programs and projects and other activities resourced by WWF-Australia (such as funding or in-kind support).
- By '**contractor**' or '**supplier**' we mean an external entity that provides services to WWF-Australia under an agreement, and is not otherwise classified as WWF-Australia personnel or a partner organisation. This includes vendors, service providers, consultancy firms and other suppliers.
- By '**downstream partner**' we mean an external entity that is engaged by a partner organisation to undertake activities and work. This includes grant recipients, vendors, service providers, consultancy firms and other suppliers.
- By '**independent contractor or consultant**' we mean an individual with an individual/sole trader ABN (or equivalent unique identifying number in the country/area the individual is based in) who provides services to WWF-Australia.
- By '**official visitor**' we mean a person invited by us or permitted by to participate directly in our activities or work or visit any of our offices or project sites. This includes but is not limited to donors, campaign ambassadors, government representatives, Governors, corporate partner personnel, grantee representatives and auditors.
- By '**partner organisation**' we mean an organisation that is directly responsible for undertaking conservation, regeneration and/or aid and development activities and work resourced by WWF-Australia.
- By '**personnel**' we mean our Board directors, employees, interns, students on vocational placement, volunteers and independent contractors or consultants.
- By '**volunteer'**, we mean an individual who is formally engaged by WWF Australia to willingly give their time without financial gain (other than reimbursement of reasonable out of pocket expenses), and who performs activities on behalf of and under the direction of WWF Australia. Volunteers are not employees, independent contractors or consultants of WWF Australia. This definition does not include individuals participating in corporate, group or ad hoc volunteering activities unless they are formally engaged as volunteers by WWF Australia. This policy applies to volunteers only to the extent that its requirements are relevant to their volunteering activities for WWF Australia.
- By '**we**', '**us**', **'our**', '**WWF**', '**WWF-A**' or '**WWF-Australia**', we mean World Wide Fund for Nature Australia, unless otherwise specified.