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Title	Whistleblowing (Speak Up) Policy
Owning Department/Unit	Legal & Compliance
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Author	General Counsel
Reviewer	COO & CHRO
Endorser	CEO
Approver	Audit, Risk and Finance Committee (ARFC)
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Version History

Version #	Version Date	Written By	Approved by:	Description
1.0	2026	HR	ARFC	One-Pager mirroring "SpeakUp! WWF Network Core Standard on Whistleblowing & Complaints Management" v Sept2020
2.0	2026	General Counsel	ARFC	Revised Singapore-centric Whistleblowing Policy aligned to "SpeakUp! WWF Network Core Standard on Whistleblowing & Complaints Management" v Dec2025

1. Purpose and Objectives

WWF-Singapore (“WWF-SG”) is committed to the highest standards of accountability, integrity, and transparency. This Policy establishes a framework to:

- Provide safe, confidential and accessible channels for reporting concerns
- Encourage reporting of misconduct in good faith without fear of retaliation
- Ensure concerns are responded to promptly, fairly and impartially
- Promote a culture of integrity and ethical conduct across WWF-SG operations

This aligns with WWF Network requirements to provide safe reporting mechanisms and respond to concerns relating to illegal, unethical, or harmful conduct.

2. Scope of Policy

2.1 Covered Persons

This Policy applies to all individuals and entities associated with WWF-Singapore (“WWF-SG”), including:

- Employees, Board members, interns, and volunteers
- Contractors, consultants, vendors, suppliers, partners, and grantees
- Donors, beneficiaries, local communities, and members of the public
- Any third parties engaged in WWF-SG activities or WWF-funded programmes

This Policy also applies to concerns arising from WWF-SG operations, activities funded by WWF-SG, or conduct by individuals or organisations associated with WWF-SG.

2.2 Reportable Concerns

Whistleblowing concerns relate to **non-personal matters** involving actual or suspected misconduct, wrongful acts, or adverse impacts affecting WWF-SG, its stakeholders, or the public interest.

Reportable concerns include, but are not limited to:

- Fraud, theft, or misappropriation of funds, assets, or resources
- Corruption, including bribery, kickbacks, conflicts of interest, or abuse of power
- Serious misconduct, including discrimination, harassment (including sexual harassment), or any form of abuse or violence
- Criminal activities, including but not limited to illegal labour practices, human trafficking, money laundering, tax evasion, or other unlawful conduct
- Breaches of applicable laws or regulatory requirements
- Breaches of WWF policies, standards, or procedures, including the Environmental and Social Safeguards Framework (ESSF)

- Misuse, unauthorised disclosure, or improper handling of confidential or personal data
- Conduct that conflicts with WWF's values or ethical standards
- Conduct that may damage WWF-SG's reputation or bring the organisation into disrepute
- Adverse or harmful impacts arising from WWF-SG operations or WWF-funded programmes or activities, including environmental or social harm affecting communities or ecosystems

This list is not exhaustive, and any serious concern about unethical, illegal, harmful, or negligent conduct should be reported.

2.3 Exclusions

Personal grievances relating solely to individual employment matters (such as remuneration, performance management, or interpersonal disputes) are generally not considered whistleblowing concerns and should be addressed through appropriate Human Resources processes, unless they involve broader issues of misconduct, illegality, or systemic risk.

3. Reporting Channels

WWF-SG will maintain **multiple accessible reporting channels**, including:

- Immediate supervisor (where appropriate) or HR
- CEO or General Counsel
- Confide reporting platform (<https://wwf-sg.confideplatform.com/c/1>)
- WWF International Global Reporting Channel: WWF Global EthicsPoint

All reports whether formal or informal (including via email, media, or verbal communication) will be recorded and treated consistently.

4. Principles of Protection

WWF-SG is committed to:

4.1 Confidentiality

- All reports handled on a **need-to-know basis**
- Identities protected to the fullest extent possible
- Anonymous reporting permitted

4.2 Protection from Retaliation

- Strict prohibition of retaliation or adverse action

- Disciplinary action against retaliation where substantiated

4.3 Good Faith Reporting

- Reports may be made without full evidence
- Malicious or knowingly false reports may result in disciplinary action

5. Roles and Responsibilities

5.1 Board / ARFC/ NHRC

- Oversight of whistleblowing and grievances framework
- Review of significant cases
- Ensuring effectiveness of controls

5.2 General Counsel (Designated Speak Up Officer)

- Overall accountability for policy implementation
- Assessment and escalation of cases
- Ensuring independence of investigations

5.3 Management

- Promote Speak Up culture
- Ensure staff awareness and training

5.4 Employees and Stakeholders

- Report concerns in good faith
- Cooperate with investigations

6. Whistleblowing Process

WWF-SG adopts a structured process:

6.1 Initiation

- Concerns may be raised verbally or in writing
- Acknowledgement of receipt will be provided where possible
- Reports are logged in a secure register within an online platform (Confide)

6.2 Assessment

- Preliminary review to determine:
 - Whether the matter is a whistleblowing concern
 - Severity and credibility
 - Whether investigation is required

6.3 Investigation

- If investigation is required, HR to be notified and involved
- Investigations to be conducted per WWF-SG Investigations SOP
- Investigation scope, timeline, and responsibilities defined
- Evidence secured and preserved on Confide Platform or P Drive

6.4 Outcome and Action

Possible outcomes include:

- No further action required
- Disciplinary or corrective action; based on relevant WWF-Singapore policies
- Referral to regulators or authorities; based on relevant Singapore legislation

6.5 Closure and Communication

- Outcome communicated to whistleblower where appropriate
- Proper closure, documentation, and follow-up

7. Immediate Handling of Reports

Upon receipt of a report, WWF-SG will:

1. Acknowledge receipt and reassure confidentiality
2. Secure information and restrict access
3. Preserve all relevant evidence
4. Appoint an independent investigation team, if required
5. Define investigation plan (scope, timeline, roles), if required
6. Assess legal and regulatory implications, if required
7. Prepare internal/external communications as needed

8. Escalation and External Reporting

WWF-SG may:

- Escalate serious matters with potential **network or reputational impact** to WWF International
- Notify regulators, donors, or authorities where required by law

- Share information appropriately with ARFC and NHRC, excluding personal data unless necessary

9. Communication and Training

WWF-SG will:

- Provide regular yearly training and induction on WWF-Singapore Whistleblowing (Speak Up) Policy
- Ensure awareness of reporting channels among staff and stakeholders
- Publicise the Policy internally and externally

10. Monitoring and Review

- Maintain secure records of all cases and outcomes
- Track trends, timelines, and resolution effectiveness
- Conduct quarterly reviews
- Report quarterly key metrics to the Board / ARFC/ NHRC (if staff involved)

11. Policy Governance

- Owner: General Counsel, WWF-Singapore
- Approved by: ARFC
- Review Cycle: At least every 3 years or earlier if required

12. Applicable Policies and Governance Framework

WWF-Singapore's Whistleblowing (Speak Up) Policy forms part of the organisation's broader governance and compliance framework. It should be read together with the following applicable policies and standards, which collectively establish WWF-SG's expectations of ethical conduct, accountability, and risk management:

12.1 WWF Network Standards and Mechanisms

The following WWF Network frameworks are applicable to WWF-SG and underpin the implementation of this Policy:

- WWF Speak Up! (Whistleblowing and Complaints Management) Network Standard vDec2025
- WWF Global Reporting Channel (EthicsPoint)
- Environmental and Social Safeguards Framework (ESSF), including applicable grievance mechanisms
- WWF International – Workplace Investigations vFeb2026
- WWF International – Code of Conduct vMar2017

These standards define minimum requirements for reporting, handling, and escalating concerns across the WWF Network and shall be complied with by WWF-SG.

13.2 WWF-Singapore Internal Policies

This Policy operates in conjunction with WWF-Singapore's internal policies, including but not limited to:

- Code of Conduct
- Anti-Fraud and Corruption Policy
- Anti-Money Laundering Policy
- Conflict of Interest Policy
- Data Protection and Confidentiality Policies
- Human Resources Policies (including Grievance Handling and Disciplinary Procedures)
- Investigation SOP v2026 (owned by HR)

Where a reported concern overlaps with any of the above policies, the matter shall be managed in accordance with the relevant policy, in addition to this Whistleblowing (Speak Up) Policy.

13.3 Relationship Between Policies

- This Policy governs the reporting, handling, and escalation of concerns
- Other applicable policies govern the substantive standards of conduct, investigation outcomes, and disciplinary actions
- In the event of inconsistency, this Policy shall apply to the extent required to ensure:
 - appropriate handling of whistleblowing concerns
 - protection of whistleblowers
 - compliance with WWF Network standards

13.4 External Laws and Regulatory Frameworks

This Policy is implemented in compliance with applicable Singapore laws and regulatory requirements, including:

- Charities Act and Code of Governance for Charities
- Personal Data Protection Act (PDPA)
- Applicable employment and regulatory requirements

Where required, matters may be referred to relevant authorities in accordance with legal obligations.