

# EDF Whistleblower Policy

- **Date of Last Update:** June 3, 2022
- **Review Frequency:** Bi-annually
- **Contact(s):** Natalie Thingelstad, Director Ethics and Compliance
- **Policy Approved By:** Tokë Vandervoort, Chief Legal Officer
- **Related Division:** Legal, Ethics and Compliance

## I. Scope

The policy covers trustees and employees of Environmental Defense Fund ("EDF") and any other affiliated entity of EDF, collectively referred to as EDF for purposes of this policy.

## II. Objective

Environmental Defense Fund is committed to the highest standard of ethical conduct, probity, accountability and compliance with applicable laws, rules and regulations. This Whistleblower Policy is intended to encourage a "speak up" culture without concerns of reprisal or retaliation for voicing good-faith concerns relating to potential misconduct.

This policy:

- establishes procedures for the reporting and handling of concerns regarding action or suspected action taken by or within the Organization that is or may be illegal, fraudulent or in violation of any policy of the Organization, as well as any other matter that could cause serious damage to the Organization's reputation (each, a "Concern");
- provides safeguards so whistleblowers feel confident in raising concerns and to question and act upon concerns, in the knowledge that those concerns will be taken seriously and investigated as appropriate, and that confidentiality will be respected; and

- reassures whistleblowers they can raise genuine concerns without fear of reprisals or victimization, even if they turn out to be mistaken.

This policy is not intended to provide for reporting (1) violations of the Organization's applicable human resources policies; (2) problems with colleagues, co-workers, or supervisors; or (3) for reporting issues related to alleged employment discrimination or sexual or any other form of unlawful harassment. These concerns should be handled in accordance with the policies and procedures in the Organization's Employee Handbook in effect at that time.

### **III. When to raise a concern**

It is every EDF Representatives' responsibility to seek guidance or report concerns if you believe any person associated or doing business with the Organization has engaged, is engaging, or may engage in any illegal or unethical behavior or has violated, is violating, or may violate any law, rule, regulation or policy of the Organization. Such reportable activity may include, without limitation, fraud, theft, embezzlement, accounting or auditing irregularities, bribery, kickbacks, and misuse of the Organization's assets or credit cards, as well as any violations or suspected violations of high business and personal ethical standards.

While Concerns may be submitted at any time, you should report a Concern as soon as reasonably possible after becoming aware of the matter.

### **IV. How to raise a concern**

EDF encourages a speak-up culture and has many ways to report a Concern. You may report a Concern confidentially to Legal, Ethics and Compliance via [Ethics@edf.org](mailto:Ethics@edf.org) or via a third-party portal (<https://secure.ethicspoint.com/domain/media/en/gui/53082/index.html>). In addition, a whistleblower may report a Concern to their supervisor or any member of the Management Team, who in turn have a responsibility to report the matter to Legal, Ethics and Compliance.

Although whistleblowers are not expected to prove beyond doubt the truth of an allegation, they will need to provide sufficient information for the allegation to be investigated. EDF may arrange a meeting with the whistleblower to discuss the concern (if they have revealed their identity and expressed interest in further response or discussion). The whistleblower may bring a colleague or any other representative to any meetings under this policy. The accompanying colleague must be made aware of this policy and respect the confidentiality of the disclosure and any subsequent investigation.

## **V. Procedure for reviewing concerns**

All Concerns will be directed to Legal, Ethics and Compliance, who will coordinate further action. The whistleblower, or anyone else aware of the Concern, should not undertake any additional investigative steps without explicit instruction from Legal, Ethics and Compliance to do so.

All investigations will be conducted in a confidential and sensitive manner and information will be disclosed only as needed to facilitate the investigation or otherwise as required by law. EDF will appoint an investigative team with relevant experience in investigations or specialist knowledge of the subject matter, and may include persons not employed by the Organization.

EDF will within seven working days of receiving the complaint inform the whistleblower (if whistleblower has provided contact information) of the outcome of EDF's initial assessment (e.g., the investigation is still underway, EDF does not believe there is a basis for further investigation, the results of the investigation, or the matter has been referred to another investigative body).

Due to the varied nature of these issues, which may involve internal investigators and/or law enforcement, it is not possible to lay down precise timescales for such investigations. If the matter is still under review after three months from when the Concern was first raised, EDF will provide a written summary of the results of the investigation to the whistleblower. If a result is not yet possible within three months, EDF will provide further information on the timescale within which the investigation is estimated to be complete. Upon the conclusion of the investigation, EDF will inform the whistleblower (where their identity is known) of the outcome of the investigation, if possible. In certain cases, the need for confidentiality, privacy laws, or law enforcement interests may prevent EDF from giving specific details of the investigation or any disciplinary action taken as a result.

The whistleblower should treat any information received about the investigation as confidential at all times.

In the event a Concern involves or implicates anyone in Legal, Ethics and Compliance or a particular Audit Committee member, the implicated party will promptly recuse themselves from the investigation and inform the Audit Committee in writing. The

Audit Committee may investigate such Concern or appoint impartial third-parties to investigate the Concern.

## **VI. Records of concerns and investigation reports**

Legal, Ethics and Compliance will maintain a written record of all Concerns, summarizing in reasonable detail for each Concern: (i) the nature of the Concern (including any specific allegations made and the persons involved); (ii) the date of receipt of the Concern; (iii) the current status of any investigation into the Concern and information about such investigation (including the steps taken in the investigation, any factual findings, and the recommendations for corrective action); and (iv) any final resolution of the Concern.

Legal, Ethics and Compliance will distribute an update of this record to the Chair of the Audit Committee in advance of each regularly scheduled Audit Committee meeting thereof.

All records relating to the Concern will be retained as required under the Organization's document and record retention policies.

## **VII. Whistleblower safeguards**

EDF has implemented various safeguards to encourage good faith disclosure of Concerns without fear of reprisal or retaliation.

### **A. No Retaliation**

It is the Organization's policy to encourage the communication of bona fide Concerns relating to the lawful and ethical conduct of the Organization's business. It is also the policy of the Organization to protect those who communicate bona fide Concerns from any retaliation for such reporting. No adverse employment action may be taken and retaliation is strictly prohibited, including, without limitation, intimidation, harassment, discrimination, coercion, or adverse actions, whether express or implied, against any person who in good faith reports any Concern or assists in an investigation of, or the fashioning or implementation of any corrective action or response made in connection with, any Concern.

Any person who violates this prohibition against retaliation will be subject to appropriate disciplinary action, which may include termination of employment or other relationship with the Organization. If a whistleblower believes that they have suffered any such treatment in retaliation for whistleblowing, they should follow the reporting procedures, referenced herein.

## **B. Confidentiality**

EDF will treat all whistleblower disclosures in a sensitive manner and confidential to the extent practicable. EDF will make every effort to keep the whistleblower's identity secret and only reveal it where necessary to those involved in investigating the concern. If it is necessary for anyone investigating the concern to know the identity, EDF will discuss this with the whistleblower before disclosure.

## **C. Anonymous Allegations**

A whistleblower has the right to provide an anonymous allegation, and these allegations will be handled and investigated in accordance with this policy. It should be noted that investigation may be more difficult or impossible if EDF cannot obtain further information from the whistleblower and encourages whistleblowers to provide some kind of contact information. Whistleblowers who are concerned about possible reprisals if their identity is known can raise their concerns anonymously via <https://secure.ethicspoint.com/domain/media/en/gui/53082/index.html> or under a pseudonym via [Ethics@C40.org](mailto:Ethics@C40.org), and appropriate measures can then be taken to preserve anonymity.

## **D. Mistaken Allegations Versus Malicious Allegations**

EDF will support whistleblowers who raise good faith concerns under this policy, even if they turn out to be mistaken. If EDF concludes that a whistleblower has made false allegations, knowing those allegations to be false or ought to have reasonably known those allegations were false, maliciously or with a view to personal gain, the whistleblower will be subject to disciplinary action.

## **VIII. Policy distribution**

A copy of this Policy will be publicly available on the EDF.org website and available to staff via Policy Hub or at the Organization's offices in a conspicuous location accessible to employees and volunteers.

## **IX. Compliance**

Violation of this policy, regardless of whether direct damage is caused to EDF, is regarded as a gross misconduct which subjects staff to disciplinary actions and in compliance with the applicable laws and regulations.

In cases where this policy is translated into non-English versions, and there is different interpretation between the two languages, the English language version prevails.

## **X. Policy adoption and oversight**

The Audit Committee is responsible for providing oversight of the adoption and implementation of, and compliance with, this Policy.

This Whistleblower Policy was adopted by the Audit Committee of the Organization on September 8, 2017.

## **X. Version History**

<b>Description</b>	<b>Date</b>
Policy launch (Effective Date)	September 8, 2017
Updated policy contacts	January 17, 2020
Global hotline numbers added	March 11, 2020
Revised Policy Owner, refresh and reorganization	June 3, 2022