

|  |   |   |  |
|--|---|---|--|
| <br><b>IISD</b><br>International Institute for Sustainable Development<br><br><b>COMPANY POLICY</b> | Policy Number<br><b>Pol/02/202004</b>             |   | Approved By:<br><b>Richard Florizone</b>           |
|  | Title<br><b>IISD Whistleblower Policy</b>         |   |  |
| Division<br><b>IISD, IISD Europe &amp; ELA</b>   | Department<br><b>Human Resources</b>              | Revision<br><b>Revised V.3<br/>         Sept 11, 2022</b> | Distribution<br><b>IISD, IISD Europe &amp; ELA</b> |
| Written By<br><b>Human Resources</b>   | Reviewed By<br><b>Senior Management Committee</b> |   |  |

## IISD Whistleblower Policy

This policy covers the steps to take when you feel you have identified or observed conduct in the organization that contravenes the Code of Conduct.

As IISD Board Directors, employees, volunteers, associates, and consultants (“Representatives”), we are usually the first to be aware of any conduct that may be unethical, illegal, or fraudulent, and we must be able to raise legitimate issues in an open and honest way without fear of negative consequences.

### Procedures

#### Reporting

If you believe, in good faith, that you have uncovered or observed evidence that indicates conduct that is in serious breach of company policy, unethical, illegal, or fraudulent, you are required to report that conduct and the supporting evidence to an immediate supervisor. If you witness any discrimination to staff that belong to the equity-deserving groups, please report it to your supervisor or to the Human Resources team.

If it is not possible or appropriate to report the information to an immediate supervisor or the Human Resources team, the information should be reported directly to the President and CEO. If it is not possible or appropriate to report to the President and CEO, you should report it directly to the Chair of the Board of Directors.

Any questions or concerns regarding the workplace should be reported to the Human Resources team.

Supervisors are responsible for receiving reports of misconduct from employees or external clients in confidence and for immediately forwarding such reports to the President and CEO.

In situations where you prefer to place an anonymous report in confidence, you are encouraged to use the Ethics hotline, EthicsPoint, hosted by a third-party hotline provider, NavEx Global.

You may use any of the following three methods to submit a report:

1. Select the “**Make a Report**” link on the [EthicsPoint web page](#). The web page is hosted on a third-party server and therefore is completely confidential.

|  |   |   |  |
|--|---|---|--|
| <br><b>COMPANY POLICY</b> | Policy Number<br><b>Pol/02/202004</b>             |   | Approved By:<br><b>Richard Florizone</b>           |
|  | Title<br><b>IISD Whistleblower Policy</b>         |   |  |
| Division<br><b>IISD, IISD Europe &amp; ELA</b>   | Department<br><b>Human Resources</b>              | Revision<br><b>Revised V.3<br/> Sept 11, 2022</b> | Distribution<br><b>IISD, IISD Europe &amp; ELA</b> |
| Written By<br><b>Human Resources</b>   | Reviewed By<br><b>Senior Management Committee</b> |   |  |

2. Dial toll-free, within the United States, Canada and Switzerland:

**Toll-free Hotline Number:**

Canada & US: 1-(844) 955-1643

Switzerland: From an outside line, dial 0-800-890011 then at the prompt dial (844) 955-1643

3. Use the [NavEx mobile app](#).

Nothing in this policy is meant to take precedence over a person's duties under federal or provincial law. Any unlawful misconduct or incident that may affect public safety must be reported to the proper lawful authorities immediately.

## Confidentiality

Confidentiality is assumed unless you agree that your identity may be revealed. Any and all information collected under this policy or through the investigative process will be held in confidence, except where disclosure may be necessary to further the investigation or as required by law.

## Investigating

All concerns raised under this policy will be dealt with promptly. Your concerns will be discussed with you to help determine what action to take.

- The ethics committee is responsible for receiving reports of misconduct and will:
- Assess the situation to make a determination of the process of investigation to be followed. The ethics committee is made up of the CEO & President, H.R team and VP- Operations and Business Transformation.
- Alert the President and CEO or, alternatively, the Board Chair of each disclosure.
- Determine whether external authorities should be notified.
- Lead the internal investigation process.
- Send a report to the President and CEO or, alternatively, the Board Chair with the results of the investigation to determine appropriate action.
- Implement actions to resolve the issue and ensure procedural or policy changes that may be necessary to prevent a recurrence.

|  |   |   |  |
|--|---|---|--|
| <br><b>COMPANY POLICY</b> | Policy Number<br><b>Pol/02/202004</b>             |   | Approved By:<br><b>Richard Florizone</b>           |
|  | Title<br><b>IISD Whistleblower Policy</b>         |   |  |
| Division<br><b>IISD, IISD Europe &amp; ELA</b>   | Department<br><b>Human Resources</b>              | Revision<br><b>Revised V.3<br/> Sept 11, 2022</b> | Distribution<br><b>IISD, IISD Europe &amp; ELA</b> |
| Written By<br><b>Human Resources</b>   | Reviewed By<br><b>Senior Management Committee</b> |   |  |

- Develop and prepare, in consultation with the most appropriate senior authority, a communications strategy for internal and external use regarding the misconduct and/or investigation.
- Provide any information or follow-up as required by executive management, external authorities, or agencies.

In carrying out these responsibilities, the President and CEO may, at their sole discretion, involve legal counsel and/or independent audit representatives throughout the process.

All parties affiliated with IISD are required to cooperate with the investigation of incidents under this policy and, if necessary, will be granted paid time off to do so.

## Penalties

If a legitimate concern is raised but proves to be unfounded upon investigation, no action will be taken against the reporter.

Anyone who retaliates (through actions such as intimidation, harassment, financial penalty, or other threats) against an employee who has reported a concern in good faith will be subject to disciplinary action. It is important to note that H.R actions (based on business needs) such as layoff, terminations, demotions, denial of overtime pay or benefits, salary freeze, reduction in work hours or pay, do not constitute retaliation.

Anyone who makes false and/or malicious accusations or who raises concerns for personal gain will also be subjected to disciplinary action.

These policies are established and maintained to set the rules of behaviour and to create a discrimination free, inclusive, positive and safe working environment.

## Additional requirements

In addition to our current policies, IISD requires that all Representatives adhere to the following safeguarding standards:

- Representatives will not engage in any form of sexual abuse or exploitation of any person of any age.
- Representatives will not have sexual relations with any person under the age of 18.

|  |   |   |  |
|--|---|---|--|
| <br><b>IISD</b><br>International Institute for Sustainable Development<br><br><b>COMPANY POLICY</b> | Policy Number<br><b>Pol/02/202004</b>             |   | Approved By:<br><b>Richard Florizone</b>           |
|  | Title<br><b>IISD Whistleblower Policy</b>         |   |  |
| Division<br><b>IISD, IISD Europe &amp; ELA</b>   | Department<br><b>Human Resources</b>              | Revision<br><b>Revised V.3<br/> Sept 11, 2022</b> | Distribution<br><b>IISD, IISD Europe &amp; ELA</b> |
| Written By<br><b>Human Resources</b>   | Reviewed By<br><b>Senior Management Committee</b> |   |  |

## Contacts

Following the procedure noted above, the contact information of the President and CEO and the Chair of the Board of Directors are listed below:

Richard Florizone, President and CEO

Email: [rflorizone@iisd.ca](mailto:rflorizone@iisd.ca)

Michelle Edkins, Chair of the IISD Board

Phone: 1-844-955-1643

Email: [boardwhistle@iisd.org](mailto:boardwhistle@iisd.org)

### Approved By:



Richard Florizone  
President and CEO  
IISD

|  |   |   |  |
|--|---|---|--|
| <br><b>COMPANY POLICY</b> | Policy Number<br><b>Pol/02/202004</b>             |   | Approved By:<br><b>Richard Florizone</b>           |
|  | Title<br><b>IISD Whistleblower Policy</b>         |   |  |
| Division<br><b>IISD, IISD Europe &amp; ELA</b>   | Department<br><b>Human Resources</b>              | Revision<br><b>Revised V.3<br/> Sept 11, 2022</b> | Distribution<br><b>IISD, IISD Europe &amp; ELA</b> |
| Written By<br><b>Human Resources</b>   | Reviewed By<br><b>Senior Management Committee</b> |   |  |

### Revision History-

| Revision # | What was changed  | Why was it changed   | Date/Approved By   |
|------------|---|--|--------------------|
| 1          | Toll free number was removed, and Jane McDonald was replaced by Richard Florizone.<br><br>The reporting process related to the Ethics hotline was added.  | Richard Florizone is the new President and CEO of IISD.<br><br>IISD collaborated with NavEx Global and introduced a third-party ethics hotline to report anonymously. This ethics hotline is available for internal and external stakeholders. | July 21, 2020      |
| 2          | Former IISD Chair, (Alan Young) was replaced by the current chair (Michelle Edkins)   | New Chair of the IISD  | July 12, 2021      |
| 3          | Ethics committee has been defined.<br><br>Examples of actions that do not fall under the category of retaliation are added to the policy.<br><br>The words ‘discrimination-free’ and ‘inclusive’ were added.<br><br>Reporting of discrimination has been added. | This adds more clarity to the policy.<br><br>Business decisions are not retaliatory in nature.<br><br>The policy was reviewed from a DE&I lens.  | September 11, 2022 |