



WWF-Viet Nam
No. 6, Lane 18 Nguyen Co Thach street, Cau Dien ward,
Nam Tu Liem district, Hanoi, Viet Nam.
I.P.O: 151
Tel : +84 24 3719 3049
Fax: +84 24 3719 3048
www.panda.org/vietnam

Agreement No.: FY21-VN-MDL-0325

**CENTRAL VIETNAM CENTRE FOR
ENVIRONMENTAL RESEARCH
AND TECHNOLOGY TRANSFER**
77 Nguyen Hue, Phu Nhuan Ward, Hue City,
Thua Thien Hue Province, Vietnam

29 June 2021

**CONSULTING AGREEMENT
PROJECT NUMBER: VN216500/VTN0055
PLASTIC SMART CITIES - TV ACTION PROJECT**

Dear Dr Duong Van Hieu,

This letter is to confirm the retention of Central Viet Nam Centre for Environmental Research and Technology Transfer – University of Sciences, Hue University (hereinafter referred as CRET.HUE) by WWF-Viet Nam as a consultant to: Study on plastic waste leakage situation and impacts on environment of Tam Giang – Cau Hai Lagoon from Hue city and expanded areas and to perform the tasks set out in Attachment 1 ("the Assignment") which forms part of this Agreement.

The funds have been provided to WWF-Viet Nam by WWF-Norway

The terms and conditions of CRET.HUE consultancy are as follows:

1. TERM

The consultancy begins on 29 June 2021 and ends on 22 October 2021, unless terminated earlier under this Agreement or extended by mutual written agreement.

2. COMPENSATION

- 2.1. For satisfactory performance as set out in the Term of Reference in Attachment 1, CRET.HUE will be paid a maximum amount of consultant fee of VND **508,200,000** inclusive of 10% VAT (in words: Five hundred eight million two hundred thousand Vietnam dong).

CRET.HUE will also be reimbursed for actual expenses, up to VND **41,800,000** inclusive of 10% VAT (in words: forty one million eight hundred thousand Vietnam dong) for travel cost, research tools, communication, stationery and other miscellaneous cost incurred directly in relation to the Assignment.

The total compensation under this Agreement shall not exceed VND **550,000,000** inclusive of 10% VAT (in words: Five hundred fifty million Vietnam dong).

WWF-Viet Nam shall not be liable for any other fees or expenses.

2.2. Payment schedule

Payment will be made in accordance with the agreement and based on actual works carried out by CRET.HUE, actual results of these works, the related timekeeping reports, which are accepted by the WWF Project Supervisor. In particular:

- (i) First instalment of VND 355,740,000 (in words: Three hundred fifty five million seven hundred forty thousand Vietnam Dong) for 70% of consultant fee upon completion of the summary report and powerpoint presentation in Vietnamese, submission of timesheets, consultant fee invoice, payment request and its acceptance by the WWF Project Supervisor;
 - (ii) Final instalment not exceeding VND 152,460,000 (in words: one hundred fifty two million four hundred sixty thousand Vietnam Dong) for 30% of consultant fee after submission and approval of the final report in English, consultant fee invoice, timesheets, payment request within 30 days following completion of the Assignment.
- 2.3. An advance of VND 30,000,000 (in words: thirty million Vietnam Dong) will be provided for travel and budgeted expenses under this Agreement upon receipt by WWF- Viet Nam of a signed copy of Agreement;

The remaining reimbursable expenses, not exceeding VND 11,800,000 (in words: eleven million eight hundred thousand Vietnam Dong) will be paid together with the final instalment of consultant fee upon receipt of all invoices/receipts/documents for total actual reimbursable expenses incurred. The financial invoices for reimbursable expenses need to be issued to WWF-Viet Nam.

- 2.4. Any funds provided under this Agreement in *[USD *or* other currency] which are exchanged to local currency must be exchanged at the best available rate through the channels authorized by applicable law and regulation. Transactions must be capable of verification by WWF through bank receipts or other documents or publications sufficient to demonstrate the legality of such transactions] (*not applicable*)

- 2.5. Payments will be made to the following bank account nominated by CRET.HUE

Full Bank and Branch Name:	<i>VIETINBANK – THUA THIEN HUE</i>
Branch Address:	<i>02, LE QUY DON STREET, HUE CITY, THUA THIEN HUE PROVINCE</i>
Account Name:	<i>TT NC VA CG CN MTRUONG MTRUNG-DHKH-DHH</i>
Account Number:	<i>124000072451</i>
Account Currency:	<i>VND</i>
SWIFT/IBAN code:	<i>ICBVNVX460</i>

3. WWF PROJECT SUPERVISOR AND PROJECT FINANCE ANALYST

WWF-Viet Nam appoints Ms. Nguyen Thi Dieu Thuy – Plastics Program Director, email: thuy.nguyendieu@wwf.org.vn as the Project Supervisor and Le Thi Ngoc Diep - MD Field Finance Coordinator, email: diep.lengoc@wwf.org.vn as the Project Finance Administrator under this Agreement.

4. INDEPENDENT CONTRACTOR

- 4.1. CRET.HUE is retained as an independent contractor and is not engaged in an employee-employer relationship, partnership, joint venture, or agency contract of any kind with WWF-Viet Nam or any of its programme offices.
- 4.2. CRET.HUE has no authority to create any obligation, express or implied, on behalf of WWF-Viet Nam.
- 4.3. CRET.HUE does not and may not assume to represent WWF-Viet Nam unless authorized to do so by WWF-Viet Nam in writing.
- 4.4. CRET.HUE agrees to comply with all applicable laws including all local labour and social laws.

5. ASSIGNMENT OF RIGHTS

- 5.1. CRET.HUE may not assign its rights or delegate its obligations under this Agreement without WWF-Viet Nam 's written consent.
- 5.2. CRET.HUE recognizes that the special expertise of Dr Hoang Cong Tin was important in inducing WWF-Viet Nam to enter into this Agreement. Unless WWF-Viet Nam otherwise consents in writing, CRET.HUE agrees that the above-named person(s) will be primarily responsible for leading the tasks set out in Attachment 1.

6. WWF-VIET NAM COPYRIGHT

- 6.1. For the purposes of this clause, the term ‘Works’ refers to all works of authorship and inventions created by CRET.HUE pursuant to this Agreement, including, but not limited to, films, photographs, graphic works, maps, video recordings, books, articles, writings, and materials embodying such works of authorship and inventions whether produced during or after the term of this Agreement.
- 6.2. CRET.HUE hereby irrevocably transfers and assigns to WWF-Viet Nam all rights, title, and interest, in Viet Nam and throughout the world, in the Works, including the copyright and patent thereof (for the full terms and extension thereof, in every jurisdiction). CRET.HUE agrees to take whatever steps are necessary to assist WWF-Viet Nam in asserting and protecting such rights.

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- 6.3. CRET.HUE shall not be entitled to use any of the Works except to the extent expressly agreed to in writing. WWF-Viet Nam will not unreasonably refuse to consent to non-commercial use of the Works.

7. TAXES

CRET.HUE shall be liable for all taxes arising out of payments made to it pursuant to this Agreement.

Pursuant to Circular No. 103/2014/TT-BTC dated August 06, 2014 by the Ministry of Finance guiding the fulfilment of tax obligations/liability of foreign entities (organizations and individuals) doing business in Viet Nam or earning income in Viet Nam, WWF-Viet Nam shall withhold, and pay CIT & VAT and submit tax declaration to local tax authority on behalf of the Consultant before making the payment. Prior to signing this Agreement, the consultant should provide WWF-Viet Nam their business license. [See Attachment 2 for detailed calculation.]

8. LIABILITY

- 8.1. WWF-Viet Nam shall take out insurance against any loss or damage which may be sustained by CRET.HUE in the course of carrying out the Assignment.
- 8.2. WWF-Viet Nam shall not, in any circumstances or for any reason, be held liable for loss or damage sustained or caused by CRET.HUE or third parties employed by CRET.HUE in the course of implementing the Assignment.

9. INDEMNIFICATION

CRET.HUE agrees to indemnify WWF-Viet Nam, together with its officers, directors, employees, and agents, against any claims, losses, damages, and other liabilities arising in connection with this Agreement, except to the extent that the claim, loss, damage, or other liability is due to the fault of WWF-Viet Nam.

10. ENTIRE AGREEMENT/AMENDMENT

This Agreement represents the entire agreement between WWF-Viet Nam and CRET.HUE on *Study on plastic waste leakage situation and impacts on environment of Tam Giang – Cau Hai Lagoon from Hue city and expanded areas* and supersedes all previous communications on the subject. All modifications to this Agreement must be in writing and signed by CRET.HUE and the Project Supervisor or that person's designee.

11. TERMINATION

WWF-Viet Nam may terminate this Agreement by giving CRET.HUE written notice at any time. In the event such notice is given, WWF-Viet Nam shall not be required to pay CRET.HUE for work performed, or expenses incurred, after the stated termination date.

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12. REPORTS

CRET.HUE agrees to provide WWF-Viet Nam with deliverables and a Final Report no later than the date given in Attachment 1.

13. CONTROLLING LAW

This Agreement shall be governed and construed in accordance with Vietnamese Law. All disputes which cannot be settled amicably shall be decided by the Vietnam International Arbitration Centre (VIAC) at the Vietnam Chamber of Commerce and Industry (VIAC) in accordance with its Rules of Arbitration.

14. TRAVEL

All air travel will be paid at the economy rate only, unless the Project Supervisor provides written consent to the contrary. Train travel will be paid at the first class rate where this cost does not exceed the cost of an economy air ticket for the same journey.

15. COMMITMENT TO INTEGRITY AND GOOD CONDUCT

WWF commits to the highest standards of professionalism, integrity and ethics in our workplace and in our activities. As such WWF has adopted the WWF Code of Ethics (found [here](#)) and the WWF Fraud and Corruption Prevention and Investigation Policy (found [here](#)). This commitment is fundamental to creating effective, lasting and equitable solutions to today's environmental challenges. Recognizing that WWF is only one of many actors, we expect all our grantees, contractual partners and other parties with whom we work to read, understand and abide by the same policies and commit to the following:

1. **Respect people's rights** in accordance with customary, national and international human rights laws, including vulnerable groups such as children.
2. Comply with, and provide active support to WWF to ensure reasonable compliance with, all **applicable laws** including but not limited to applicable laws and regulations with respect to bribery, fraud or other anti-corruption (e.g., if applicable, UK **Bribery Act 2010**, UK **Modern Slavery Act 2015**, or US **Foreign Corruption Practice Act**), and similar legislation in Viet Nam jurisdiction.
3. Respect integrity in the **use of funds and assets** which may be provided through this agreement, including taking appropriate measures to prevent, detect and respond to concerns of misappropriation or other illegal event; this includes implementing **appropriate policies and procedures**, and ensuring that employees, sub-contractors or third parties respect the same;
4. Respect and safeguard employees to prevent and respond to **discrimination, harassment, abuse of power, and gender inequity** in the workplace.
5. Respect the **rights of the labour force** to health, safety, fair wages and benefits, working hours, freedom of association and collective bargaining, no discrimination or harsh treatment, no forced labour, and respecting labour restrictions related to children in line with applicable local laws and/or ILO Labour Standards, whichever is the higher standard.

6. Respect standards and agreements around confidentiality, including but not limited to the sharing of business sensitive information and personal data as protected by applicable legislation.

7. CRET.HUE warrants it has never offered, given or agreed to give to any person any **inducement** or reward (or anything which might be considered an inducement or reward) in connection with the entering into or carrying out this Agreement. Nor to CRET.HUE's knowledge is there a **conflict of interest** which has incited WWF to sign this Agreement with CRET.HUE. CRET.HUE shall promptly disclose in writing to WWF any conflicts of interest which could negatively impact WWF.

8. Inform WWF of any breaches of these commitments while performing the tasks set out in the Assignment. Refer [here](#) for where to report concerns.

16. DATA PROCESSING AND PROTECTION – (not applicable)

Under the Agreement, CRET.HUE acts as what is known as a 'Data processor' and WWF-Viet Nam - acts as the Data Controller.

The General Data Protection Regulation (GDPR) sets out a number of minimum terms that have to be included in agreements between data processors and data controllers. This means that WWF-World Wide Fund For Nature need to ensure that all agreements which include the processing of personal data are compliant with these requirements. Non-compliance with the GDPR carries the possibility of large fines for both data controllers and data processors. The obligations of the data processor are set out in Attachment 5.

17. SPECIAL CONDITIONS (not applicable)

The Funding has been or will be provided to WWF-Viet Nam by one or various donors, based on an agreement between WWF-Viet Nam and each donor. All payments to CRET.HUE and the schedule of payments are dependent upon WWF-Viet Nam's receipt of funding from each donor. Furthermore, the funding may be received in currencies other than USD. The equivalent in USD may be inferior to the amount quoted in this contract. In such cases, WWF-Viet Nam will not be responsible for providing additional funding to cover the difference in the USD value of the funds received.]

18. EXECUTION AND ANNEXES

To acknowledge acceptance of the terms and conditions of this Agreement, including the terms and conditions of all at annexes hereto, please initial each page and sign of this letter in the space indicated below and return one original/digital copy to Le Ngoc Diep, Project Finance Administrator, WWF-Viet Nam.

This Agreement may be withdrawn if CRET.HUE'S acceptance has not been received by WWF-Viet Nam within *[10] days from the date of this Agreement. Furthermore, the modification of this Agreement, manually or otherwise, shall not be considered valid until countersigned by WWF-Viet Nam.

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Yours sincerely,



Van Ngoc Thinh

29-Jun-2021 | 11:09 AM SEAST

**WWF-Viet Nam
Van Ngoc Thinh
Chief Executive Officer**

Nguyen Kim Thu

29-Jun-2021 | 11:02 AM SEAST

**WWF-Viet Nam
Nguyen Kim Thu
Project Finance Manager**

Attachments:

- Attachment 1: Terms of Reference
- Attachment 2: Project Budget
- Attachment 3: WWF-Viet Nam's financial guideline
- Attachment 4: WWF Network Terms and Conditions (for Non-WWF Fund Recipient)
- Attachment 5: WWF Fraud & Corruption Policy

I hereby agree to perform the function of Project Supervisor of this contract in accordance with the above terms and conditions:

Allet

Signature:

29-Jun-2021 | 10:49 AM SEAST

Date:.....

**Nguyen Thi Dieu Thuy – Plastic Program Director
WWF-Viet Nam**

I hereby agree to the above term and conditions.



Signature:

Date:.....

Dr Đường Văn Hiếu, Director, CRET.HUE

Signature:

Date: *1st July 2021*

Hoang Cong Tin, team leader, CRET.HUE

Agreement No.: FY21-VN-MDL-0325

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Attachment 1: Terms of Reference

Study on plastic waste leakage situation and impacts on environment of Tam Giang – Cau Hai Lagoon from Hue city and expanded areas

Project number: VN216500/VTN0055

Supervised by: Nguyen Thi Dieu Thuy – Plastic Program Director, WWF-Viet Nam

Work Location: Hue City, Thua Thien Hue Province, Vietnam

Duration: 29 June 2021 – 22 October 2021

I. Background

Plastic pollution is an urgent problem with major, adverse impacts on the health of ocean ecosystems, the integrity of food supplies, and on livelihoods. It is estimated that between 4.8–12.7 Mt of plastics accumulate in oceans every year (Jambeck *et al.*, 2015), 80% of which is believed to originate from land-based sources whereas the remaining 20% from ocean-based sources, such as fisheries and the shipping industry (Ocean Conservancy, 2017). WWF has a vision of an economy and a society that has zero tolerance for plastic pollution and all harm caused to the environment from such pollution. As part of this vision, WWF has launched the global initiative “No Plastic in Nature”, aiming to address the plastic problem using a holistic approach.

[Hue city including its expanded area](#), belonged to Thua Thien Hue province (TTH), has a density of natural and man-made river system discharging at an important ecological wetland and aquaculture cultivation area -[Tam Giang – Cau Hai lagoon](#) and further at the estuary. These areas are impacted by plastic waste leakages brought by the Perfume River and other waterways discharged to the lagoon, households living and cultivating aquaculture products in the lagoon. To date, although the waste collection rate in Hue city claims to be quite high (up to 96% in urban area and 78% in rural area while 50,5% of the population is living in the urban area) and a lot of collection efforts made recently by local government, volunteering groups, and Hue Urban Environment and Public Works Joint Stock Company (HEPCO), plastic waste pollution remains a serious problem especially at some river parts around the Imperial Citadel, open markets, public beaches, rural areas, etc. In addition, considerable amounts of fast-growing water hyacinth and thereby trapped solid waste prevent flow at a number of the Perfume River effluent sections, causing pollution and affecting lives of local residents living along the riversides.

Since mid of 2019, WWF-Vietnam has been working with WWF-Norway in raising fund via the Norwegian Television Action Program to address the aforesaid issues with plastic waste management in Hue city. During the Inception Phase of the project, WWF-Viet Nam will conduct the study on plastic waste leakage situation and impacts on the environment of Tam Giang-Cau Hai lagoon from Hue city and its expanded areas.

II. Mandate

WWF-Viet Nam seeks to engage a consulting team (hereinafter called the “Consultant”) to conduct a thorough research and report on “**Study on plastic waste leakage situation and impacts on environment of the Tam Giang-Cau Hai lagoon from Hue city and its expanded areas**”.

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III.Objectives

The key objective of this in-depth technical assessment is to leverage primary and secondary data on the plastic leakage situation and impacts on the environment of Tam Giang-Cau Hai lagoon.

IV.Scope of work

a. Study location:

The consultant will produce a study on plastic waste leakage situation and impacts on environment from Huong river and other waterways discharging to the [Tam Giang-Cau Hai lagoon](#) from Hue city and the expanded area of Hue city (according to Decision 649/QĐ-TTg on 06/05/2014 and 1946/QĐ-TTg on 27/11/2020).

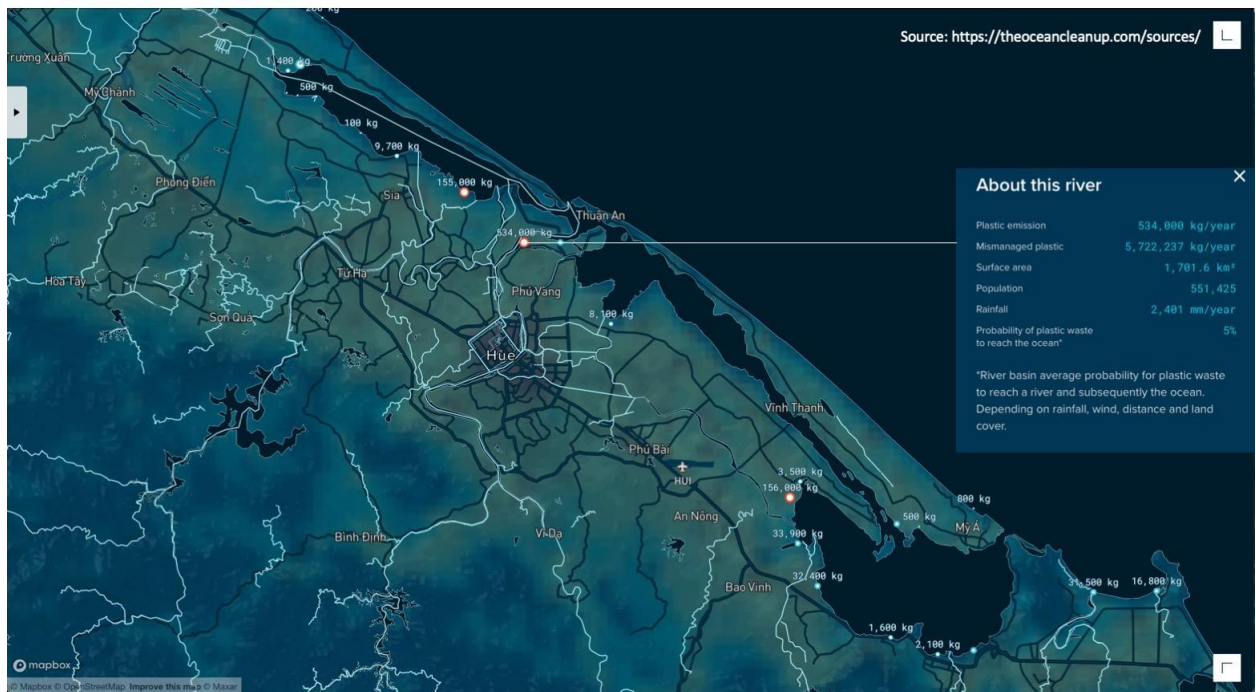


Figure 1. Study location and expected outcome. (Source: www.theoceancleanup.com/sources)

b. Methodology:

The Consultant will adapt internationally accepted methodologies with other standard methodologies to conduct the study:

Sampling, modelling and mapping methodology should be well calculated and presented in the proposal to allow representative, statistical meaning, and of the research results.

c. Scope of activities:

The study of plastic leakage situation and impacts on environment of the Tam Giang-Cau Hai lagoon will consist of following activities:

1. Background and overview of Tam Giang-Cau Hai lagoon areas.

Review and analyze all available reports and publications on:

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- Hydrometeorological characteristics of Tam Giang-Cau Hai lagoon and connected waterways (Huong river and other rivers), with detail descriptions on characteristics that affect plastic waste transportation;
- Current socio-economic and environmental status of the study areas, including populations and waste generation and management of residence, aquaculture farms, fishing boats, tourism & service businesses, etc.;

2. Plastic waste leakages situation of Tam Giang-Cau Hai lagoon

Conduct field survey and analyses to identify:

- Origin, pathway, and fate of plastic waste from Huong River and other waterways to Tam Giang-Cau Hai lagoon, with consideration of seasonal and hydrometeorological effects.
- Current amount and characteristics of plastic waste leakages from different sources to Tam Giang-Cau Hai lagoon. Plastic waste should be categorized in both product types with plastic resin identification codes and High value, low value, non-recyclable plastic.
- Plastic waste hotspots: location hotspots (GPS locations and estimated volume of plastic waste leakages) and sectoral hotspots (which sectors produce and leak plastic waste the most).
- Overall picture of plastic waste leakage situation in the studied area. using Waste Flow Diagram method (<https://plasticpollution.leeds.ac.uk/toolkits/wfd/>), modelling and GIS mapping (similar to Fig. 1).
- Impacts of plastic pollution on environmental and socio-economic aspects of Tam Giang-Cau Hai lagoon

3. Propose intervention

Based on data from social and technical study in previous sections to identify:

- Key intervention areas to reduce plastic waste leakages in the studied area.
- Propose most effective and feasible approaches to reduce plastic waste leakages to the Tam Giang-Cau Hai lagoon.

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V. Deliverables and timeline

Task	Activities	Deliverables	Deadlines
1	Background and overview of Tam Giang-Cau Hai lagoon areas.		
1.1	Hydrometeorological characteristics of Tam Giang-Cau Hai lagoon and connected waterways (Huong river and other rivers), with detail descriptions on characteristics that affect plastic waste transportation;	An inception report in English provides critical review and analysis of hydrometeorological, socio-economic and environmental characteristics and status of the lagoon	23 July 2021
1.2	Current socio-economic and environmental status of the study areas, including populations and waste generation and management of residence, aquaculture farms, fishing boats, tourism & service businesses, etc.;		
2	Plastic waste leakages situation of Tam Giang-Cau Hai lagoon	An inception report in English with: <ul style="list-style-type: none"> - 01 detailed table of polluter sources, waste generation rate, population, leakage %, plastic %... And ocean/tidal inputs of plastic waste - A detail table with information of MSW and plastic waste amount in different stages: from sources to waterways to sea and other fates in the area (on land, in drains, burnt) - 01 interactive map of hotspot (combine with and use similar platform with 5.1) - 01 WFD (Complex Sankey Diagram) of MSW and plastic waste in from source to waterways to sea and other fates in the lagoon 	3 September 2021
2.1	Origin, pathway, and fate of plastic waste from Huong River and other waterways to Tam Giang-Cau Hai lagoon, with consideration of seasonal and hydrometeorological effects.		
2.2	Current amount and characteristics of plastic waste leakages from different sources to Tam Giang-Cau Hai lagoon. Plastic waste should be categorized in both product types with plastic resin identification codes and High value, low value, non-recyclable plastic.		
3	Plastic waste hotspots: location hotspots (GPS locations and estimated volume of plastic waste leakages) and sectoral hotspots (which sectors produce and leak plastic waste the most).		

4	Overall picture of plastic waste leakage situation in the studied area. using Waste Flow Diagram method, modelling and GIS mapping		
5	Impacts of plastic pollution on environmental and socio-economic aspects of Tam Giang-Cau Hai lagoon	An inception report in English for quantitative and Qualitative assessment of impacts	13 Sep 2021
6	Propose intervention		13 Sep 2021
6.1	Key intervention areas to reduce plastic waste leakages in the studied area.	Analysis of key interventions (upstream and downstream reduction of plastic leakage) in English	13 Sep 2021
6.2	Propose most effective and feasible approaches to reduce plastic waste leakages to the Tam Giang-Cau Hai lagoon.		
	Synthesize all components	A summary report and presentation in Vietnamese to present at consultation workshop with stakeholders	13 Sep 2021
		Draft report in English synthesizes all components.	3 Oct 2021
	Presenting study results at consultation workshop with stakeholders	Meeting minutes to document stakeholders' comments	30 Sept 2021
	Finalize report based on WWF and stakeholders' comments	Final report in English with all aforementioned outputs and deliverables of sub-package 1, 2, 3 and activities photos	13 Oct 2021

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VI. Reporting

The Consultants will work in close collaboration with the WWF team and consultant teams of Sub-package 1, 2 and 3, and report regularly on progress to the WWF project team. The consultants shall inform WWF team detailed plans to carry out key activities at least one week before the activity start dates including schedules for field survey. During the implementation process, if there are any changes compared with the plan, the consultants shall inform WWF promptly.

Attachment 2: Project Budget

1. Remuneration		Unit	Quantity	Unit Rate	Amount	Supporting documents	Task code
Mai Ngoc Chau (Survey Expert)	SE1	day	14	700,000	9,800,000	Timesheets with detailed working days, deliverable; VAT invoice issued by CRET.	043000
Le Thi Tinh Chi (Survey Expert)	SE2	day	17	500,000	8,500,000		043000
Duong Thanh Chung (Survey Expert)	SE3	day	8	500,000	4,000,000		043000
Hoang Thi My Hang (Survey Expert)	SE4	day	8	500,000	4,000,000		043000
Duong Thi Nhung (Survey Expert)	SE5	day	15	500,000	7,500,000		043000
Le Thi Phuong Chi (Survey Expert)	SE6	day	8	500,000	4,000,000		043000
Tran Ngoc Khanh Ni (Survey Expert)	SE7	day	6	500,000	3,000,000		043000
Te Minh Son (Survey Expert)	SE8	day	21	500,000	10,500,000		043000
Phan Thi Anh Nguyet (Survey Expert)	SE9	day	25	500,000	12,500,000		043000
Nguyen Bac Giang (Team Expert)	TE1	day	26	2,300,000	59,800,000		043000
Dang Thi Thanh Loc (Team Expert)	TE2	day	22	2,300,000	50,600,000		043000
Le Van Thang (Team Expert)	TE3	day	13	2,300,000	29,900,000		043000
Tran Ngoc Tuan (Team Expert)	TE4	day	11	2,300,000	25,300,000		043000
Tran Anh Tuan (Team Expert)	TE5	day	10	2,300,000	23,000,000		044000
Le Cong Tuan (Team Expert)	TE6	day	15	2,300,000	34,500,000		044000
Pham Phu Song Toan (Team Expert)	TE7	day	10	3,800,000	38,000,000		044000
Le Van Quy (Team Expert)	TE8	day	9	2,300,000	20,700,000		044000
Hoang Cong Tin (Team Leader)	TL	day	34	3,000,000	102,000,000		044000
Students (Survey supporters)	SS	day	36	400,000	14,400,000	044000	
Sub-total					462,000,000		
3. Travel & Transport Cost							
3.1 Boat rental for the field survey		trips	10	1,500,000	15,000,000	VAT invoice, contract, Price list, Travel Details	043000
3.2 Ground transportation to conduct additional survey in expanded areas of the City		round	5	1,000,000	5,000,000		043000
Sub-total					20,000,000		
4. Reports and Documents							

4.1 Equipments to conduct additional survey (gloves, masks, sample bags, scales,...		Lump sum	8	1,500,000	12,000,000	VAT invoice, contract, Price list,	046000
4.2 Communication, logistics, stationery		Lump sum	1	6,000,000	6,000,000		046000
Sub-total					18,000,000		
Total					500,000,000		
VAT 10%					50,000,000		
Grand – Total					550,000,000		

Attachment 3: WWF-Viet Nam's Financial guidelines

EXPENDITURE AND FINANCIAL REPORT GUIDELINES FOR GRANTS/AGREEMENTS/CONSULTANCY CONTRACT

I. Expenditures guideline:

1. General guideline:

All disbursement vouchers will be based upon real expenses incurred within approved budget and there must be supporting documentation including bill/invoices.

- ♦ All payment for purchase or service with a value of VND 200,000.00 and upper should be obtained a government official invoice (issued by MOF).

- ♦ Invoice must issue to:

Văn Phòng đại diện tổ chức World Wide Fund for Nature Tại Việt Nam

Số 6, Ngõ 18 Nguyễn Cơ Thạch, Phường Cầu Diễn, Quận Nam Từ Liêm, Hà Nội

MST : 0102619455

- ♦ These are some exceptions case when financial invoice is not required; expense can be presented by receipt with full information of seller/buyer

- Purchase food, raw agricultural products from farmer with no trade registration
- Purchase and service provided by the small retail or households with no trade registration
- Purchase and service occurred in remote area (such as islands, mountainous areas)

- ♦ All payment for purchases and services provided for the grants must be following the Vietnamese government accounting regulations.

- ♦ All purchases of a value of USD3,000 or over in equivalent should be followed by a procurement procedure as bellows:

- A purchase order or contract must be prepared and signed before placing.
- Three competitive bid quotations should be requested and attached.
- Analyzing before a provider is selected based on cost, quality, warranty, compatibility with the needs, availability of services, etc.

- ♦ If the Grant Agreement sponsors to the grantee for construction works, the grantee should **FOLLOW** the construction procedure and regulation issued by Vietnamese Government and WWF-Viet Nam.

- ♦ When the grantee requires a consultancy/service from third party provided for the study/research under the grants there must have a sub Agreement with the grantee. The payments require a clearance of the sub Agreement. All the payment for honorarium or allowance, per diem to other parties, which occurred in the travel trip, should be obtained the signature of the recipients.

2. Regulation for Workshop and Seminar Organizing Cost

- ♦ Invitation form
- ♦ Registration form List of Participants includes their signatures, title, and organization and sign per day. Signing "on behalf" of another will not be accepted.
- ♦ Agenda of the Workshop or Seminar
- ♦ Minute
- ♦ Agreements, reports of Agreement liquidation and original invoices, receipts for hall rentals, refreshment, lunch...Please refer to the purchasing rule in above term.
- ♦ Per-diem must be in list. Each participant must sign for the per-diem and enumerate the workday schedule. No payment should be made to one person "on behalf" of another

- ♦ Hotel rental cost for participants: original invoices, list of residents with their signatures, list of rooms which enumerate the quantity of nights with confirmation of each resident. There must be Hotel authority's signature and seal at the end of each list. Hotel of 3 stars or equivalent must be used.
- ♦ Cost for Airfare: original invoices, participants' counterfoil and boarding passes are required
- ♦ Cost for other transportation: bus/train... tickets (in case of using public transportation), petrol invoices (in case of using counterpart's vehicle) are required.
- ♦ Cost for translation: Translation Agreement must be set up. (If total value of the Agreement is over VND 2,000,000 with an individual translator, Income Tax will withhold 10% or 20% on all payment and be reimbursed to the donor – WWF or partner/grantee)

II. Financial report guideline:

The financial report should be timely submitted to WWF as per deliverables stipulated in the grant agreement. The grantee should have an official written letter approved by WWF for the delay of financial report submission.

The financial report submitted to WWF for the grants should be following requirements as below:

- Name of the project
- Number of the grant agreement
- Full name of the grantee
- Total real expenditure incurred and total amount received from WWF Stated exact total amount should be paid and/or returned to WWF. All supporting documents should be numbered as in a Detailed Financial Report as below:

DETAILED FINANCIAL REPORT

Item No.	Date	Ref. No. of documents	Description for expenses	Amount
		Total		

- Detailed expenses must be compared with original budget identified in the Grant Agreements and the explanation must be provided for the different amount as per the form below:

SUMMARY FINANCIAL REPORT

Item No.	Description	Original budget	Real expenses incurred	Reference Number of supporting documents /	Difference with budget/	Explanation/ reasons
1						
2						
Total						

III. Approval requirements:

- ♦ The grantee may relocate the amounts designated for any major budget category in the approved budget upon written notification of WWF, however, additional purchases of equipment, increase of the budget category in excess of 15%, use of consultants or sub-recipients not approved in the original budget, or creation of new major budget categories require prior written approval from WWF.
- ♦ The main purpose of the financial report review is to determine if the grantee is complying with the requirements stipulated in the agreement. The Financial Report should be submitted to Technical Supervisor

of the grant agreement for approval and verification that expenses are incurred within the project period specified in the agreement. After approval of Technical Supervisor, the financial report should be delivered to Finance Department WWF Hanoi for clearance of grant agreements/consulting Agreements.

Attachment 4:

**WWF NETWORK TERMS AND CONDITIONS – VERSION FOR EXTERNAL (NON-WWF) FUND
RECIPIENT**

1 July 2005 (Updated on 10 September 2012)

Except as otherwise provided by its terms, the Project Agreement shall be deemed to include the following terms and conditions:

1. **RELATIONSHIP OF PARTIES**

The Fund Recipient is deemed to be an independent contractor. WWF and the Fund Recipient are not engaged in an employer-employee relationship, partnership, joint venture or agency contract of any kind. Neither party has authority to create any obligations, express or implied, on behalf of the other.

2. **ASSIGNMENT OF RIGHTS; SUBAGREEMENTS / THIRD PARTY AGREEMENTS**

- 2.1. The Fund Recipient may not assign its rights or delegate its obligations under the Project Agreement without WWF's prior written consent, which will not be unreasonably withheld.
- 2.2. The Fund Recipient may subcontract certain elements of the Activities with prior written approval of the WWF. The Fund Recipient shall remain responsible for fulfillment of those Activities and is responsible for including in any sub agreement/third party agreement related to the project described in the Project Agreement all clauses and provisions necessary to fulfill the Fund Recipient's obligations under the Project Agreement.

3. **USE OF FUNDS AND OTHER RESOURCES**

- 3.1. The Fund Recipient shall use the funds and other resources (material and non-material) provided under the Project Agreement only for the specific purposes of the Activities identified in the project terms of reference and project budget annexed to the Project Agreement.
- 3.2. Only expenditures for reasonable, approved, and documented costs as identified in the Budget are allowable. All expenditures must be incurred during the period of the Project Agreement to be allowable.
- 3.3. The Fund Recipient may reallocate the amounts designated for any major budget category in the approved budget through the narrative notes submitted with the financial reports to WWF if the scope of the project remains unchanged, unless subject to the restrictions of a Primary Donor. However, purchases of any equipment, use of consultants or sub recipients, or creation of major budget categories not approved in the original budget require prior written approval from WWF. Budgeting of any exchange rate gains needs to be negotiated with and approved by WWF prior to spending of the additional funds.
- 3.4. All travel will be paid at the economy rate only, unless WWF provides written consent to the contrary; first class train fare is allowable if it does not exceed the cost of an economy air ticket for the same journey. Accommodation and subsistence expenses shall be reimbursed according to reasonable rates, not to exceed per diem rates of a Primary Donor if applicable.

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- 3.5. The Fund Recipient agrees to be liable for costs relating to the project which exceed the approved budget total and which do not receive the specific prior written approval of WWF.
- 3.6. No funds provided under the Project Agreement will be used to attempt to influence the outcome of any public election or to undertake any activity for a purpose that is not exclusively charitable, scientific, literary or educational.
- 3.7. Any funds provided under the Project Agreement which are exchanged to local currency must be exchanged at the best available rate through the channels authorized by applicable laws and regulations. Transactions must be verified through bank receipts or other documents or publications sufficient to demonstrate the legality of such transactions.
- 3.8. At the expiration or earlier termination of the Project Agreement, the Fund Recipient shall report to WWF on the amount of unspent funds (if any) provided by WWF. The Fund Recipient shall hold these funds pending WWF instructions.

4. FUNDS MANAGEMENT, BANK ACCOUNTS & INTEREST

- 4.1. The Fund Recipient shall exercise prudence in establishing secure arrangements for holding funds received from WWF, having regard to the need to protect the real value of the funds against inflation and the risk of depreciation of local currencies.
- 4.2. The location, name, designation and currency of the bank account for the Project funds shall be identified by the Fund Recipient in the Project Agreement and operated in accordance with generally accepted standards for funds management.
- 4.3. Where a special account is opened for the Project, the bank account shall, if practicable, be an interest bearing account, and all interest accruing on the funds provided by WWF shall be recorded separately and reported in the quarterly financial report. Such interest shall be considered as an additional contribution from WWF at the request of the Fund Recipient, unless any Primary Donor prohibits this.

5. FINANCIAL RECORDS

- 5.1. The Fund Recipient agrees to keep separate and accurate financial records in accordance with generally accepted accounting principles and procedures so that payments received and expenditures made under the Project Agreement can be easily identified.
- 5.2. The Fund Recipient agrees to maintain the above- mentioned financial records for a period of ten (10) years after the expiration or earlier termination of the Project Agreement.

6. AUDITS

- 6.1. With prior reasonable notice, the Fund Recipient agrees to make available for inspection, review and audit, by WWF, and Primary Donor if applicable, the books of account and other financial records relevant to the Project Agreement.

- 6.2.** WWF may request the appointment, by the Fund Recipient, of independent auditors to inspect, review and audit the books of account and other financial records relevant to the Project Agreement. Upon such a request, the Fund Recipient agrees to make an appointment at WWF's expense in consultation and with the agreement of WWF.
- 6.3.** The Fund Recipient agrees to reimburse WWF the amount of any expenditures disallowed by independent auditors (appointed under clause 6.2), through an audit exception or other appropriate means based upon a finding that such expenditures failed to comply with a provision of the Project Agreement.
- 6.4.** The Fund Recipient will submit a copy of its annual audited financial statement to WWF upon request.

7. INTELLECTUAL PROPERTY RIGHTS

For the purposes of this clause, the term 'Works' refers to all works of authorship and inventions created by the Fund Recipient pursuant to the Project Agreement, including, but not limited to, films, photographs, graphic works, maps, video recording, books, articles, writings, and audio recordings, (and all materials embodying such works of authorship and inventions) whether produced before, during or after the term of the Project Agreement. The Fund Recipient shall own all right, title, and interest in the Works; however, WWF shall have a perpetual, non-exclusive, royalty free license to use the Works, including their modification and/or reproduction, in whole or in part.

8. RESOURCES FROM OTHER SOURCES

- 8.1.** The Fund Recipient agrees to immediately notify WWF of any resources (including funds) that are made available from sources other than WWF ("Additional Resources"), for the project which is the subject of the Project Agreement.
- 8.2.** WWF shall have the right to terminate the Project Agreement if the Fund Recipient fails to make full and timely disclosure of any Additional Resources.

9. CAPITAL EQUIPMENT

- 9.1.** All capital equipment donated or purchased with funds provided by WWF under the Project Agreement shall be purchased in the name of the Fund Recipient. Capital equipment is defined in accordance with WWF's policy on capital equipment, which will be provided to the Fund Recipient when applicable and upon request, unless otherwise specified in the Project Agreement document.
- 9.2.** The Fund Recipient agrees not to modify the ownership, or agreed utilization of capital equipment funded or donated by WWF, without prior written approval by WWF.
- 9.3.** The Fund Recipient agrees to provide proper insurance for and proper maintenance of all capital equipment and other property donated or funded by WWF under the Project Agreement and to arrange for the payment of all related expenses (including insurance and taxes) as identified in the project budget.
- 9.4.** All capital equipment funded or donated by WWF, at the expiration or earlier termination of the Project Agreement shall remain vested in the name of the Fund Recipient unless otherwise specified in the Project Agreement until disposition instructions are provided by WWF.

10. PUBLIC AWARENESS

The Fund Recipient agrees to provide WWF with copies of all published written materials that mention or relate to the project activities which are funded under the Project Agreement, including those published within two (2) years after the expiration or other termination of the Project Agreement.

11. REPORTS AND OTHER DELIVERABLES

The Fund Recipient agrees to provide the reports and other deliverables as identified in the Project Agreement. All reports shall be written in English unless otherwise agreed in the Project Agreement.

12. COMMUNICATIONS WITH PRIMARY DONOR

12.1. All formal communications with a Primary Donor shall be through WWF.

12.2. The Fund Recipient shall endeavor to maintain good working relations with the local representatives of a Primary Donor, and shall keep WWF informed of ongoing communications with the local representative.

13. TAXES

The Fund Recipient shall be liable for all taxes arising out of payments made to it pursuant to this Agreement.

14. INSURANCE

14.1. The Fund Recipient shall ensure that it has adequate and appropriate insurance to protect against any loss or damage which may be sustained in the course of implementing the project.

14.2. WWF shall not, in any circumstance or for any reason, be held liable for loss or damage sustained or caused by the Fund Recipient, its personnel or third parties employed in the course of implementing the project, unless the loss or damage is due to the fault of WWF.

15. INDEMNIFICATION

The Fund Recipient hereby indemnifies WWF, together with its officers, directors, employees, and agents, from any and all claims, demands, liabilities, expenses, fines, penalties or money judgements arising from and/or related to this agreement, except to the extent that such claims, demands, or liabilities, expenses, fines, penalties or money judgements are due to the fault of WWF.

16. GOVERNMENT OFFICIALS & EMPLOYEES

The Fund Recipient hereby agrees that no assistance, payments, or anything of value (monetary or non-monetary), shall be made, promised, offered to or accepted by any government employee or official (1) in contravention of any law or regulation of the country of WWF; (2) without the express consent of the government for which the employee or official works; and (3) that is not reasonable, *bona fide*, and directly related to the Activities funded under the Project Agreement. The Fund Recipient hereby agrees that no payments or other form of assistance shall be accepted by or made to any government employee or official, including the Fund Recipient, (a) to influence any official government act or

decision, (b) to induce any government employee or official to do or omit to do, any act of violation of his or her lawful duty, or (c) to obtain or retain business for, or direct business to any individual or entity. It is the Fund Recipient's responsibility to ensure compliance with this Clause, and to maintain and provide at WWF's request, documentation demonstrating such compliance.

17. TERMINATION

17.1. If either party determines that the other party has committed a breach of the terms of the Project Agreement, that party may serve upon the other party a notice in writing requiring the breach to be remedied within thirty (30) days. If the party receiving such notice fails to remedy the breach within the time specified or if the breach cannot be remedied, the party who served the notice may serve another notice, in writing, terminating the Project Agreement without prejudice to any rights which may have accrued to either party. This second notice shall become effective upon receipt.

17.2. Either party may terminate the Project Agreement by giving three (3) months prior written notice to the other. The parties agree to consult with each other as to the effect of termination on the project and to assist each other in the smooth termination or transition of the project to other funding sources. The party terminating the Project Agreement shall be responsible for any reasonable costs incurred by the other as a result of such termination or transition.

17.3. If any Primary Donor identified in the Project Agreement suspends or terminates the Primary Agreement, WWF may, in addition to its other termination rights set forth above, suspend or terminate the Project Agreement, by giving written notice to the Fund Recipient accompanied by a copy of the notification received by WWF from the Primary Donor. Such notice shall become effective upon receipt or on the date of suspension or termination specified by the Primary Donor whichever shall be the later.

17.4. WWF shall not be obligated to pay for any expenses incurred by the Fund Recipient after the effective date of any notice of termination. Upon its effective date, the Fund Recipient shall stop work and take all reasonable steps to preserve and protect all work produced to date and comply with instructions from WWF as to the deposition thereof. Upon termination, the Fund Recipient shall promptly submit to WWF a final financial report in accordance with the Project Agreement.

18. FORCE MAJEURE

Neither WWF nor the Fund Recipient shall be liable if it is unable to continue, complete or otherwise perform its duties under the Project Agreement as a result of, war, riot, civil unrest, rebellion or other disturbance, epidemic, quarantine restrictions, labor disputes, embargoes, or acts of God or acts of any government which acts or events preclude continuation or completion of the Project.

19. COMPLIANCE WITH LAWS

The Fund Recipient agrees to comply with all applicable laws, including all local labor and social laws.

20. WAIVER

The failure by either party to the Project Agreement to enforce any of the provisions of the Project Agreement shall in no way be considered a waiver of such provisions or in any way affect the validity of the Project Agreement.

21. SEVERABILITY

In the event that any provision of the Project Agreement shall for any reason be held to be invalid or unenforceable by any adjudicative body of competent jurisdiction, unless such provision goes to the root of the Project Agreement, the Project Agreement shall continue in full force and effect and shall be interpreted as if such provision had never been contained herein. In the event the provision goes to the root of the Project Agreement, the parties shall attempt in good faith to negotiate an amendment to the Project Agreement as necessary to fulfill the purpose of the Project Agreement.

22. AMENDMENTS

Any amendment to the terms of the Project Agreement shall be the subject of a supplementary written agreement between WWF and the Fund Recipient.

23. DISPUTE RESOLUTION

23.1 Both parties agree to abide by their obligations to each other under the Project Agreement in good faith, and to attempt to resolve any dispute that arises between them in a manner that minimizes any damage to the cause of conservation.

23.2. All disputes which cannot be settled amicably shall be decided by the local Courts of the region where WWF is located, with the right of appeal to the National Courts of WWF's country of residence where applicable.

24. CONTROLLING LAW

The Project Agreement shall be construed and enforced in accordance with the law of the country of WWF.

Attachment 5:

WWF Fraud and Corruption Prevention and Investigation Policy

(Contracted party version - October 2020)

Purpose

WWF has a principle of zero tolerance to fraud and corruption. As an organization that condemns and fights fraud and corruption as one of the key drivers of poverty, environmental degradation and bad governance, it requires its own staff and all contracted parties to respect this principle at all times by fully conforming to all contractual terms, procedures and/or policies adopted to prevent fraud and corruption.

WWF is committed to handle promptly and firmly all allegations of fraudulent or corrupt activities, including investigating thoroughly where necessary, irrespective of whether these activities are attributed to WWF staff or to the contracted party. In certain cases, the actions of the contracted parties may cause WWF, its directors, officers and employees to be liable for these actions. Additionally, these allegations may lead to sanctions (including disciplinary actions up to and including summary dismissal, dismissal of officers, and termination of contract), and legal actions (including civil actions and criminal prosecution).

This Policy is intended to explain the standards of conduct that WWF expects from its contracted parties with respect to the prevention of fraud and corruption, and conflicts of interest, and to give guidance to its contracted parties on how to report any conduct that is prohibited under this Policy.

Scope

This Fraud & Corruption Prevention and Investigation Policy (“Policy”) applies to all contracted parties (including their officers, employees, advisors, agents and consultants) who enter into an agreement with WWF- International or any of the WWF offices, and who shall comply with the provisions of this Policy at all times.

In this Policy: “Contracted party” means any third party with whom WWF enters into an agreement, and includes (without limitation) grantees, implementing agencies, third party service providers (such as relocation agencies, customs brokers, etc.), consultants, agents, intermediaries, representatives, officials, contractors, suppliers, consultants, brokers, distributors, vendors, partners, lobbyists and activists, and other third parties contracted by, acting for, or providing services to WWF. “WWF- International” means WWF – World Wide Fund for Nature (formerly World Wildlife Fund), a Swiss foundation. “WWF offices” mean the field offices of WWF (e.g. Programme Offices and other offices reporting into WWF or the Programme Offices). “WWF” means WWF-International and WWF offices collectively.

Conduct Prohibited by this Policy

Fraud i.e. the act of deceit against the organisation in order to obtain a personal or collective advantage, avoid an obligation or cause a loss.

Corruption i.e. the act of dishonestly obtaining an advantage from a third party by abusing an entrusted power for private gain.

Bribery i.e. the offering, promising, giving, authorizing or accepting of any undue pecuniary or other advantage to, by or for a public officer or for anyone else in order to obtain or retain a business or other improper advantage.

Fraud and corruption are not restricted to monetary or material benefit, but could also include intangible benefits.

Examples of fraud and corruption:

- bribery, deception, forgery, extortion, theft, conspiracy, embezzlement, misappropriation, false representation,

concealment of material facts, and collusion.

- theft or misuse of assets, proprietary data or intellectual property;
- deception (e.g. misrepresentation of qualifications to obtain employment);
- knowingly misrepresenting the costs, or financial status (e.g., through false financial statements) of an office, a project, an activity, etc., e.g., through falsified documents;
- providing favours or money to judges or other public officials to pursue personal or WWF goals;
- providing contracts to third parties for the provider's personal benefit;
- fraudulent expense reports;
- misstatements of any accounts to any manager or to WWF's auditors;
- paying a kickback (where the bribe is paid out of the contract proceeds themselves);
- conflict of interest that results in financial harm to WWF.

Gifts

All contracted parties should not accept or offer gifts, hospitality or benefits of any kind that might be seen to compromise their integrity or to be benefiting the person offering the service or the recipient personally and/or at the cost of WWF's reputation. However, small gifts with no material value may be received or offered in appropriate situations provided there is no appearance of corruption, fraud or conflict of interest.

Conflict of Interest

All contracted parties shall not have any unauthorised conflict of interest with WWF or in the context of their performance of their agreement with WWF. Conflicts of interest can arise if a contracted party (including immediate family) has a close professional, financial, personal or other interest with a WWF employee or officer, or which is competing with the best interest of WWF. Should any such conflict arise, all contracted parties shall immediately disclose it in writing to the relevant WWF party. Failure to do so will constitute a breach of their agreement(s) with WWF and will entitle WWF to terminate their agreement with immediate effect, without prejudice to and in addition to any remedies or other rights provided by law and/or statute and/or under any other provision of their agreement for the benefit of WWF.

Contracted parties' responsibilities

When working with or on behalf of WWF, contracted parties must have, and be seen to have, high standards of integrity.

Each contracted party has a duty to ensure that the funds provided/granted by WWF are safeguarded and used for the purposes intended by WWF, and to report immediately if they suspect any fraud has been committed or they see any suspicious acts or events (see investigation section below). Contracted parties should assist in any related investigation by making available all relevant information and by co-operating with investigators (e.g., interviews, provision of documentation, etc)

Contracted parties shall ensure that appropriate measures are in place within their organization to effectively prevent, deter, detect and communicate potential fraud, corruption and conflict of interest.

In particular, under no circumstances should any payments or anything of value be made, promised or offered to any government employee in violation of this Policy and in contravention of applicable laws in the relevant country. Furthermore, no assistance, payments or anything of value (monetary or non-monetary) should be made, promised, offered to, or accepted from any government employee or official to:

- influence any official government act or decision;

- induce any government employee or official to do or omit to do any act in violation of his/her lawful duty;
- obtain or retain business for, or direct business to any individual or entity.

Even if it is locally common practice to provide bribes, or if the contracted party receives the assurance that the payment is permitted under local laws, any requests to provide an advantage, cash payment, gift or entertainment, or any other behaviour covered by this Policy should be:

- refused, explaining that contracted parties are prohibited by this Policy and the law from providing the advantage requested; and
- reported as described in this Policy.

Warning Signs

It may not be always easy to detect corrupt or fraudulent behaviour. Contracted parties should take extra care where there are warning signs of fraud or corruption in the contracted party's organization. This list is not intended to be exhaustive but it is indicative of these warning signs:

- abnormal cash payments, or lavish gifts being received;
- an individual who never takes time off, or holidays, or insists on dealing with specific contractors himself or herself;
- unauthorized signature of consultant contracts during management's absence;
- missing documents or records regarding payments, expenses, meetings or decisions.

Reporting

WWF strongly encourages all contracted parties to report concerns regarding or potential violations of this Policy.

▪ When to raise a concern

It is not required to have absolute proof of the misconduct to file a report because it may not always be clear whether the conduct in question can be considered as being fraudulent or corrupt. This is why all actual or suspected violations can be reported under this Policy. Reports made in good faith will not be subject to any disciplinary or similar actions even if no wrongdoing is found after investigation. WWF encourages that individuals identify themselves as this may facilitate the investigation. However, reports provided anonymously will also be investigated as necessary. Anonymous reports will be handled with extra care to protect individuals against abusive or false reports.

▪ How to share a concern

Contracted parties should immediately report their concerns to a WWF Director. If the contracted party feels that the issue has not been dealt with appropriately or is unable to report the allegation through this channel then the following persons can be contacted.

- Director General, WWF International
- Chief Operating Officer, WWF International
- Head, Compliance, WWF International

Alternatively, contracted parties can report through the **Whistle Blowing Centre, WhistleB** which is operated by an independent third party company, and available 24 hours a day, seven days a week. The reports are taken in full confidentiality and are handled in accordance with this Policy. Reports can be lodged at [-https://report.whistleb.com/en/wwf](https://report.whistleb.com/en/wwf). More than 10 languages are available and follow up and updates on your cases will be received.

Investigation of Fraud or Corruption

The Senior Management of WWF-International, in coordination with the Audit Committee, is responsible to ensure that all reports submitted according to this Policy are appropriately addressed. All reports made according to this Policy will be passed to the appropriate members of the senior management who will take prompt and appropriate measures based on the nature, scope and seriousness of the allegations. These measures may include initiating an investigation and supervising the conduct of such investigation, and if necessary, consulting with other persons such as the Internal Auditor, the General Counsel, as well internal and external advisors (such as legal or tax experts, accountants, etc.).

The Audit Committee, which is independent of the management of WWF- International and reports to the Board of WWF-International, will be informed of all reports of allegations and of WWF International's measures to investigate them.

Confidentiality and Data Protection

Reports and the identity of the person who filed a report will be handled in confidentiality to the extent possible and in compliance with applicable laws. The reports and the investigation documents will be kept on a legitimate and need-to-know basis.

As part of the investigation and, if applicable, the measures and procedures undertaken subsequently, the following information may be processed: details on the misconduct (e.g. description of the facts and circumstances), personal data on the person making the report (unless the report has been made anonymously) and on the individuals named in the report (e.g. name, contact details, professional details, etc.). Personal information reported under this Policy will be handled in compliance with applicable data protection laws. Where required by local law, individuals will be informed that they have been accused of wrongdoing, and have a right to access and correct their personal data by contacting WWF.

Compliance with this Policy

Compliance with this Policy is important to WWF. WWF encourages contracted parties to report their concerns if they suspect or become aware of any conduct contrary to this Policy. Any violation of this Policy will be handled appropriately and may result in (i) immediate termination of the agreement with the contracted party; (ii) disciplinary actions (up to and including summary termination) against WWF employees; and (iii) immediate dismissal of directors. Additionally, WWF may initiate legal proceedings (e.g. civil action to recover any losses or other damages (including consequential damages), and criminal action). WWF may also be bound by law to report certain allegations, whether proven or not.