



SCIENCE  
BASED  
TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

# WHISTLEBLOWING POLICY

Version 3.0

April 2026

## ABOUT SBTi

The Science Based Targets initiative (SBTi) is a corporate climate action organization that enables companies and financial institutions worldwide to play their part in combating the climate crisis.

We develop standards, tools and guidance which allow companies to set greenhouse gas (GHG) emissions reductions targets in line with what is needed to keep global heating below catastrophic levels and reach net-zero by 2050 at latest.

The SBTi is incorporated as a UK charity, with a subsidiary SBTi Services Limited, which hosts our target validation services. Partner organizations who facilitated SBTi's growth and development are CDP, the United Nations Global Compact, the We Mean Business Coalition, the World Resources Institute (WRI), and the World Wide Fund for Nature (WWF).

## VERSION HISTORY

Version	Change/update description	Release date	Effective dates
Version 1.0	The creation of the Malpractice Policy that is applicable to all members of staff at SBTi (Version 1.0)	April 18th, 2024	April 18th, 2024 - January 21st 2025
Version 1.1	Slight change made to the applicability of this policy to cover SBTi Services	January 21st, 2025	January 21st, 2025 - June 11th 2025
Version 2.0	Change of policy title to Whistleblowing Policy, with additional clarifications made to language, process and contacts	June 11th, 2025	June 11th, 2025
Version 3.0	Introduction of an external whistleblowing service, with additional clarifications regarding protections provided under the policy and outsourcing investigations where necessary	April 21th, 2026	April 21th, 2026

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# 1. PURPOSE

This policy describes the process for staff and other stakeholders to report whistleblowing concerns and the protections afforded to those reporting such concerns.

## 2. OBJECTIVE

2.1 The Science Based Targets initiative (“**SBTi**”) places ethics, integrity and compliance with regulatory and best practice standards at the core of all its operations and recognises that maintaining the highest standards of staff conduct is integral to achieving this aim.

2.2 This policy has been developed to:

- Support the prompt identification and reporting of actual or potential malpractice in the workplace;
- Provide examples of specific behaviours or actions that may constitute malpractice;
- Describe the procedure for reporting malpractice concerns;
- Clarify the process for the investigation, review and resolution of workplace malpractice;
- Provide assurance to all that anyone reporting malpractice concerns will be protected from reprisal, victimisation or dismissal, regardless of the investigation outcome, where concerns are raised in good faith and without malice.

2.3 This policy should not be used for complaints relating to your own personal circumstances, such as the way you have been treated at work. In those cases, you should use the Grievance & Disciplinary Procedure.

## 3. APPLICABILITY

3.1 This policy applies to SBTi, its affiliates and any other parties working with or on behalf of those entities (on-site or remotely), including volunteers and those who perform work for or represent SBTi through consulting or other services.

3.2 **Whistleblowing** is the disclosure of information which relates to suspected wrongdoing or malpractice at work. This may include:

- Criminal activity;
- Failure to comply with any legal or regulatory requirement;
- Financial wrongdoing, including theft, bribery, fraud and money-laundering;
- Abuse of position;
- Endangerment of the health and safety of individuals;
- Activity which could bring the SBTi into disrepute;
- Non-compliance with applicable policies;
- Unethical conduct;
- Sexual misconduct;
- Failure to carry out duties (professional negligence);

- The concealment of any of the above activities.

3.3. A **whistleblower** is a person who raises a concern relating to any of the above.

## 4. RAISING A WHISTLEBLOWING CONCERN

4.1 To the extent feasible, you should seek to raise any whistleblowing concerns with your line manager in the first instance.

4.2 However, where you do not feel comfortable contacting your line manager or if you consider it more appropriate to escalate the concern in the first instance, you should contact the external whistleblowing service, Safe Call. Contact details are set out at the end of this policy.

4.3 Prior to contacting Safe Call you should, wherever possible, prepare the following information:

- Names of involved parties;
- Relevant dates, times and locations;
- Whether anyone is at immediate risk of harm;
- How and when you first became aware of the issue;
- Description of the event or reported concern;
- Whether you have disclosed this information to anyone else;
- Any actions taken.

4.4 Safecall will assist you in creating a report with details of your concern and once you agree to proceed, Safecall will forward your report to the SBTi Whistleblowing Officer to initiate an investigation. The Whistleblowing Officer will arrange a meeting with you as soon as possible to discuss your concern.

## 5. CONFIDENTIALITY

5.1 We hope that staff will feel able to voice whistleblowing concerns openly under this policy. However, if you want to raise your concern confidentially, Safe Call provides two options. You can raise a concern and not disclose your identity to either Safe Call or SBTi, alternatively you can disclose your identity to Safe Call but withhold it from SBTi.

5.2 If disclosures are made anonymously, we will make every effort to investigate. You should be aware that proper investigation may be more difficult or impossible if we cannot obtain further information from you or disclose your details during the course of the investigation.

5.3 Where the reported concern involves legal issues, the Whistleblowing Officer may consult a member of the legal team or external counsel.

5.4 Where the reported concern could constitute a criminal offence, it may also be referred to the police as part of the investigation.

## 6. Whistleblower Protection

6.1 SBTi is committed to fostering a culture of transparency, accountability, and ethical conduct. Individuals who raise concerns in good faith must feel safe and supported in doing so. Accordingly, this policy establishes clear protections for whistleblowers that extend beyond confidentiality and reporting procedures.

6.2 SBTi strictly prohibits any form of retaliation against individuals who make protected disclosures in good faith. Retaliation includes, but is not limited to, dismissal, demotion, suspension, threats, harassment, discrimination, or any other adverse treatment connected to the reporting of a concern. Any employee found to have engaged in retaliatory behaviour will be subject to disciplinary action, up to and including termination.

6.3 Protected disclosures include any concerns raised in good faith regarding suspected misconduct, unethical behaviour, legal or regulatory breaches, financial irregularities, or risks to public interest. Individuals are not required to prove the allegation but must have a reasonable belief that the information disclosed is true at the time of reporting.

6.4 Whistleblowers are protected from any form of disadvantage as a result of raising a concern. This includes protection from dismissal, disciplinary action, loss of benefits, intimidation, or reputational harm. These protections apply regardless of whether the concern is ultimately substantiated, provided it was raised in good faith.

6.5 Any individual who believes they have been subjected to retaliation is encouraged to report this through the Disciplinary and Grievance process. All allegations of retaliation will be treated seriously, investigated promptly, and addressed through appropriate corrective measures. The organisation will take steps to remedy any harm suffered and prevent further occurrences.

## 7. INVESTIGATION AND OUTCOME

7.1 Once you have raised a concern, we will carry out an initial assessment to determine the scope of any investigation. You may be required to attend a meeting in order to provide further information or additional meetings as necessary. We will inform you of the outcome of our assessment.

7.2 Unless prevented from providing specific details for confidentiality reasons, we will aim to keep you informed of the progress of the investigation, including its likely timescale and the outcome. You should treat any information about the investigation as confidential.

7.3 If the whistleblowing concern relates to an issue which is governed by another SBTi policy, the concern will be investigated under that policy. In some cases we may appoint an investigator or team of investigators with relevant experience of investigations or specialist knowledge of the subject matter.

7.4 If the concern relates to the Whistleblowing Officer, such concerns will be reported to the line manager of the Whistleblowing Officer, who will act in the place of the Whistleblowing Officer. If the concern relates to a manager of the Whistleblowing Officer, SBTi may take the decision to outsource the investigation. This could include outsourcing to an external investigator or a member of the SBTi board.

7.5 If misconduct is proved during the course of an investigation, the outcome may include disciplinary action or dismissal for the person(s) proven to be implicated. If we conclude that a whistleblower has made false allegations maliciously, the whistleblower will be subject to disciplinary action.

## 8. CONTACTS

8.1 The Whistleblowing Officer shall be the Head of Human Resources. If the Whistleblowing Officer is unavailable, such concerns may be reported to the Senior Human Resources Business Partner.

8.2 To submit a whistleblowing concern, visit <https://www.safecall.co.uk/report/>. Concerns can also be submitted via telephone and the link above includes local numbers for each country.