The Global Biodiversity Standard

Whistleblowing Policy

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The Global Biodiversity Standard (TGBS Ltd)

Whistleblowing Policy

TGBS Ltd company policy

TGBS encourages people to speak up about suspected wrongdoing in the public interest. Reports will be handled confidentially, independently and without retaliation, including where concerns involve the CEO, Chair or directors.

1. Purpose

Whistleblowing is the disclosure of information that a person reasonably believes tends to show wrongdoing. TGBS will take concerns seriously and will not subject a person to retaliation for raising a genuine concern, supporting a report or participating in an investigation.

Legal protection under the Employment Rights Act 1996 depends on statutory conditions, including the identity of the reporter, subject matter, reasonable belief, public interest and recipient. TGBS's non-retaliation commitment is broader and applies to all covered persons acting honestly, even where a report does not qualify as a protected disclosure.

2. Scope

This policy applies to TGBS Ltd directors, officers, employees, workers, consultants, contractors, volunteers and interns. It also applies, to the extent stated in contract or appointment terms, to TGBS hubs, certified assessors, technical reviewers, committee members, delivery partners and any other person acting for or representing TGBS.

This policy may be used by former covered persons and other individuals connected to TGBS. A personal complaint about the reporter's own treatment should normally use the relevant grievance, anti-harassment or complaints process unless it also raises a genuine public-interest concern.

- a criminal offence, fraud, bribery, corruption, money laundering, terrorist financing or sanctions breach;
- failure to comply with a legal or regulatory obligation;
- danger to health and safety or damage to the environment;
- miscarriage of justice; safeguarding, exploitation, modern slavery or serious human-rights abuse;
- serious breach of certification integrity, deliberate manipulation of evidence or misleading claims;
- unauthorised concealment, destruction of evidence or deliberate cover-up of any of the above.

A person does not need proof before reporting, but should explain the basis for their reasonable belief. Knowingly false or malicious allegations may be addressed under the relevant conduct procedure; an unsubstantiated good-faith report will not be penalised.

3. Policy principles

TGBS will apply this policy lawfully, fairly, consistently and proportionately, with effective oversight, documented decisions and protection from retaliation.

4. Roles and responsibilities

- The Board approves the policy, oversees material risks and ensures that allegations involving senior leadership are handled independently.
- The CEO implements the policy, assigns proportionate controls and reports material matters to the Board. A responsibility may be delegated, but accountability remains with the role that delegated it.
- Directors and managers model the required conduct, act on concerns promptly, protect reporters from retaliation and identify conflicts before taking part in a decision.
- All covered persons must understand the policy, complete required training, keep accurate records and raise concerns without delay.
- Each hub must nominate a responsible lead, cascade relevant requirements to assessors and subcontractors, maintain suitable local controls, comply with applicable local law, and report material concerns to TGBS. A hub remains responsible for its own legal duties and personnel.
- Assessors and reviewers must act impartially, declare conflicts, protect evidence and information, and never allow commercial or relationship pressures to affect their professional judgement.
- The Board Chair oversees the whistleblowing framework. Reports involving the Chair are overseen by another non-conflicted director. Reports involving multiple directors require an independent external recipient or investigator.
- Managers and hub leads who receive a whistleblowing concern must preserve confidentiality and forward it promptly through the correct route; they must not investigate informally or seek to identify an anonymous reporter.

5. Policy requirements

TGBS will maintain procedures, controls, training and contractual requirements proportionate to the risks addressed by this policy.

6. Reporting and escalation

A person may raise a concern orally or in writing and may be accompanied or supported where appropriate. Anonymous reports will be considered as far as the available information allows. Reports should include the facts known, relevant dates, people involved and any evidence that can be preserved safely.

Situation	Route
Ordinary route	Report to the CEO and copy the Board Chair or another non-conflicted director.
Concern involves the CEO	Report to the Board Chair and at least one other non-conflicted director. The CEO must not receive, direct or decide the matter.
Concern involves the Board Chair	Report to the CEO and at least one other non-conflicted director. The Chair must not receive, direct or decide the matter.
Concern involves both the CEO and Chair, several directors, or internal	Report to any non-conflicted director or to the Governance Contact, who must notify at least one other non-conflicted director and arrange an

Situation	Route
independence is reasonably in doubt	independent response. External professional advice or an external investigator must be used where necessary.
Immediate danger or suspected crime/regulatory breach	Contact emergency services, law enforcement or the relevant regulator where appropriate. Internal reporting is not a precondition.

The Board will maintain a current Policy Contact Register containing direct contact details for the CEO, Chair, Governance Contact and at least two other directors. The Governance Contact means the Company Secretary, if appointed, or a non-conflicted director designated by the Board.

No person may investigate, influence, decide or hear a review of a matter in which they are implicated or have an actual, potential or perceived conflict of interest. A report received by an implicated person must be forwarded immediately to a non-conflicted route without screening or alteration.

Retaliation, victimisation, obstruction, concealment, destruction of evidence and knowingly false or malicious allegations are prohibited. A report made honestly will not attract action merely because it is unsubstantiated.

A person may seek confidential advice from Protect, a trade union or legal adviser. Nothing in this policy prevents a disclosure to a prescribed regulator, law-enforcement body or other recipient protected by law. Reporters should obtain advice because wider public disclosure has stricter legal conditions.

7. Response and resolution

1. Acknowledge the report normally within five working days, unless anonymous, and identify the independent case lead.
2. Triage immediate safety, safeguarding, criminal, regulatory, financial, data and evidence risks and consider interim controls.
3. Decide and document whether to investigate internally, appoint an external investigator, refer to another competent body or close with reasons.
4. Investigate proportionately and fairly. Keep the reporter informed of general progress where lawful, while protecting other people's rights and confidential information.
5. Report findings and required actions to the appropriate non-conflicted decision-maker and track remediation. Give the reporter a high-level outcome where possible, but not confidential personnel or legal detail.

The reporter may request review by another non-conflicted director if they reasonably believe the concern was not addressed, the process lacked independence, material evidence was overlooked or retaliation occurred. The reviewer may obtain external advice or refer the matter onward.

8. Confidentiality and records

TGBS will protect the reporter's identity as far as reasonably possible but cannot promise absolute anonymity where disclosure is legally required or essential to a fair investigation. The reporter will be told before disclosure where practicable and lawful.

Retaliation includes dismissal, loss of work, threats, harassment, exclusion, adverse references, contract pressure, denial of opportunity or attempts to identify or silence a reporter. Suspected retaliation must be treated as a separate serious concern and may require interim protection.

Confidentiality clauses do not prevent protected disclosures or reports to competent authorities. No agreement may be used to conceal unlawful conduct.

Information will be shared only with those who need it to protect people, assess the matter, comply with law, obtain advice or take action. Absolute confidentiality cannot be promised where disclosure is necessary for a fair process or legal duty.

Whistleblowing files will be access-restricted and retained according to legal, limitation, investigation and regulatory needs. The identity of reporters and subjects will not appear in routine Board reporting unless necessary.

Personal data will be handled under the TGBS Data Protection Policy. Records must be factual, access-controlled and kept separately from general personnel or project files where sensitivity requires it.

9. Breaches and corrective action

Obstruction, retaliation, breach of confidentiality, destruction of evidence or substantiated wrongdoing may lead to disciplinary, contractual, hub or assessor action and external reporting. Remediation will address both the individual matter and any control failure.

10. Monitoring and review

The Chair or alternative non-conflicted director will give the Board at least annual anonymised assurance on report numbers, themes, handling times, outcomes, retaliation and overdue actions. The Board will test whether reporting routes remain accessible and independent.

11. Related documents and legal framework

- TGBS Anti-Fraud Policy; Code of Conduct; Safeguarding Policy; Anti-Harassment Policy; Data Protection Policy; Complaints Policy; Certification Appeals Policy.
- Employment Rights Act 1996 Part IVA, as amended by the Public Interest Disclosure Act 1998; current UK prescribed-persons legislation and guidance.