



WHISTLEBLOWING POLICY

Approved by the Board of Directors on 28th April 2024



INDEX

GENERAL PRINCIPLES	5
OBJECTIVES	6
RECIPIENTS	6
REPORTS	8
MODALITIES OF TRANSMISSION	9
PROTECTION OF THE WHISTLEBLOWER AND THE REPORTED PARTY	11
1.1 Protection of the Whistleblower.....	11
1.2 Protection of the reported party.....	12
VERIFICATION ACTIVITIES	12
SANCTIONS FOR VIOLATIONS OF PROTECTIONS AFFORDED TO THE WHISTLEBLOWER	15
ARCHIVING	15
DISSEMINATION AND RECEPTION	16
PERSONAL DATA PROCESSING	16



DEFINITIONS AND ABBREVIATIONS

Code of Ethics: The WAKO Code of Ethics (<https://www.wako.sport/ethics-disciplinary-rules>).

Disciplinary Code: The WAKO Disciplinary Code (<https://www.wako.sport/ethics-disciplinary-rules>).

Directive (EU) 2019/1937 or Directive: Directive of the European Parliament and of the Council of 23 October 2019, concerning “*the protection of persons reporting breaches of Union law and of provisions concerning the protection of persons reporting breaches of national legislation*”.

Employees: Individuals subject to the direction or supervision of persons holding functions of representation, administration, or management of WAKO, meaning all individuals who have a subordinate employment relationship, of any nature, with WAKO.

Facilitators: Individuals who assist a Whistleblower in the Whistleblowing Reporting, connected to the Whistleblower through a working relationship.

Policy: This Whistleblowing Policy.

Recipients: Individuals who are involved in a Report in various capacities. These may include: WAKO Members (the affiliated National Federations or Associations and their members), any persons elected or appointed to any position within the organization of WAKO and its Continental Federations, WAKO staff, Employees, officials, athletes, coaches and referees, and, in general, any individual engaged in WAKO activities and events) and any business partner, collaborator, consultant.

Reported Individual: The individual, author, or alleged author of a Violation.

Retaliation/Retaliatory Act: Any act, provision, behaviour or omission, whether attempted, threatened, or carried out, as a result of the Report (via internal/external channel), disclosure, or complaint, which causes or may cause - directly or indirectly – unjust damage.

Suppliers: individuals or entities providing goods and services in favour of WAKO.

Violations: The violation (acts or omissions) of (i) the WAKO Code of Ethics; (ii) WAKO's policies, regulations and procedures and (iii) the WADA Code. Violations must be committed within the scope of WAKO's organization and activities.

WAKO: World Association of Kickboxing Organizations.

Whistleblower: The individual who belongs to the category of Recipients and makes a Whistleblowing Report.



Whistleblowing Committee: the Committee appointed by WAKO Board of Directors entrusted with the task of managing the Whistleblowing Report(s) received through the internal reporting channels provided by this Policy.

Whistleblowing Report or Report: Communication, made in accordance with the Whistleblowing Policy, which concerns an information about Violations which may entail a director or indirect damage for WAKO. The information about Violations must be acquired in the work context of the Whistleblower.



GENERAL PRINCIPLES

Through this Whistleblowing Policy, WAKO, in compliance with the applicable laws, intends to regulate the processing of Reports and to inform the Policy's Recipients of the existing safeguards against any Retaliatory Acts related to the Reports as well as the instruments for protecting confidentiality and personal data.

This Policy incorporates the principles of Directive (EU) 2019/1937 (the so called "*Whistleblowing Directive*")¹ but **its scope of application refers to all Recipients of this Policy, even if not residing in the European Union.**

The Policy identifies the reporting methods for the so-called "Whistleblowing" offenses (an English expression that refers to blowing the whistle). The term "whistleblower" refers to the Employee or Recipients who, detecting a potential crime, danger of illegal

¹ The Whistleblowing Directive, adopted in 2019, aims to provide adequate protection to whistleblowers reporting Violations of EU law in various sectors, promoting transparency and the fight against corruption. Some key principles of the Directive include:

I) **Scope of Application:** The Directive applies to a wide range of sectors, including - but not limited to - sports, finance, health and safety, food safety, environmental protection and human rights.

II) **Definition of Whistleblower:** The Directive clearly defines who can be considered a "Whistleblower", namely the individual belonging to the category of Recipients who makes a Report.

III) **Reporting Channels:** The Directive establishes internal and external channels for reporting alleged violations, ensuring that effective and confidential procedures are applied. The Report must be as detailed as possible, based on precise and consistent factual elements of which the Whistleblower becomes aware in the work context.

IV) **Protection against Retaliation:** It provides protection against retaliation, prohibiting dismissals or other punitive actions against the Whistleblowers.

V) **Access to Confidential Information:** Whistleblowers must have access to confidential information necessary for accurate reporting, and Authorities must protect the confidentiality of the information received.

VI) **Training and Awareness:** Member States are encouraged to promote training and awareness to ensure proper implementation of the Directive.

VII) **Sanctions:** The Directive provides for effective and proportionate sanctions for those who violate its provisions.



behaviour, or other risk that may harm WAKO or the public interest, report it through WAKO's internal channels or externally to the authorized bodies.

OBJECTIVES

This Policy regulates the methods of receiving and processing Reports (so-called Whistleblowing Reports) to be sent to the Whistleblowing Committee in compliance with REG. EU 2016/679 ("GDPR"). This Policy refers to Reports concerning:

- **Violations of the WAKO Code of Ethics, WAKO Procedures, Protocols, and Regulations;**
- **Suspected Violations of the WAKO Code of Ethics or WAKO Procedures, Protocols and Regulations.**
- **Violations or suspected Violations of the WADA Code.**

The behaviours subject to Reporting may qualify as commission of a specific unlawful conduct or Violation, or as omissions. Reports may also concern proposals that may lead to a violation or induce a violation of the WAKO Code of Ethics.

Reports may also concern behaviours violating the WAKO Code of Ethics and/or procedures/protocols adopted by WAKO and capable of causing economic, patrimonial, or even just reputational damage or harm to WAKO.

RECIPIENTS

Recipients who, in the performance of their duties and activities for WAKO, detect or become aware of possible **unlawful behaviours or irregularities** committed by individuals who have various relationships with WAKO, are required to follow this Whistleblowing Policy by promptly reporting the facts, events and circumstances that they reasonably believe, in good faith and based on reasonable factual elements, have resulted in such Violations of rules and/or conduct contrary to WAKO's principles.



In particular, the **protected subjects** of this Policy are the following:

- Individuals who act as **Whistleblowers**, namely all those who perform work activities for WAKO, including: Employees, self-employed, individuals with a collaboration relationship, freelancers and consultants, and, generally, all external individuals who have relationships with WAKO; even if the employment relationship has ended or is in the pre-contractual stages; WAKO Members (the affiliated National Federations or Associations and their members), any persons elected or appointed to any position within the organization of WAKO and its Continental Federations, officials, athletes, coaches and referees, and, in general, any individual engaged in WAKO activities and events) may also exercise this action due to the legal and economic relationship that binds them to WAKO.



REPORTS

The term "Report" refers to the communication of possible unlawful, improper, or omissive behaviours that constitute or may constitute a Violation, or induce a Violation of laws and/or regulations, values, and/or principles enshrined in the WAKO Code of Ethics, internal control principles, as well as in WAKO's Policies and/or regulations. Only Reports related to facts, acts, actions, or omissions directly observed by the Whistleblower and not based on hearsay will be managed. **The Report cannot concern complaints or personal grievances of the Whistleblower or issues of a personal nature related to his/her employment relationship.** Indeed, reporting channels should not be used to address purely personal issues, such as those related to the employment relationship, which are covered by the general discipline of the employment/collaboration relationship or relationships with the hierarchical superior or colleagues, as well as for claims or retaliation.

Following the receipt of the Report, the Whistleblowing Committee (or the entity entrusted with the management of the reporting channel) must issue the Whistleblower a notice of receipt of the report within **7 (seven) days** from the date of the receipt.

As highlighted above, the Directive provides a series of protections in favour of the good-faith Whistleblower, including in particular:

- Guarantee of the **confidentiality of the Whistleblower's identity**;
- **Prohibition of retaliatory or discriminatory Acts**, direct or indirect, against the Whistleblower for reasons connected, directly or indirectly, to the Report.

In particular, the violation of the obligations of confidentiality of the Whistleblower's data is considered as a violation sanctioned under the WAKO Disciplinary Code.

Furthermore, any retaliatory or discriminatory act taken against the Whistleblower (for example: retaliatory or discriminatory dismissal, change of duties) is considered null and void and can be reported to WAKO's Disciplinary and Ethical Committee (DEC).



Reports made in bad faith, with intent or gross negligence, or manifestly unfounded are punished according to the sanctioning and disciplinary system adopted by WAKO (WAKO Disciplinary Code).

Any form of abuse of this Policy, such as manifestly opportunistic Reports and/or Reports made solely for the purpose of unjustly harming the Reported Individual or other individuals, are also a source of liability, both in disciplinary proceedings and in other competent forums.

Finally, following the receipt of the Report, the Whistleblower must receive adequate information regarding the processing of Personal Data pursuant to Articles 13 and 14 GDPR.

EXTERNAL REPORTING

The Whistleblowing Committee, after duly examining the matter, may decide that a reported Violation is clearly of minor significance and does not require further action. In such cases, the Whistleblowing Committee communicates its decision and the relevant rationale to the Whistleblower.

This does not prejudice other obligations or procedures applicable to addressing the reported Violation, nor the protection offered by the Directive regarding internal or external Reporting to the competent Authorities in all the applicable Countries.

MODALITIES OF TRANSMISSION

The Whistleblower is required to submit the Report as follows:

- **Ordinary or registered mail**, sent to WAKO, Bahnhofstrasse 23, 6300 Zug, Switzerland, addressed to the reserved attention of the WAKO Whistleblowing Committee.



- **IT platform** which is accessible at the following link [Whistleblowing WAKO \(https://it.surveymonkey.com/r/NKC6KNZ\)](https://it.surveymonkey.com/r/NKC6KNZ) and in the section of WAKO's webpage www.wako.sport dedicated to "whistleblowing";
- **Oral Form** by requesting a personal meeting with the Whistleblowing Committee through the email whistleblowing@wako.sport.

The **Report**, when sent by ordinary or registered mail, shall include the following elements:

- Whistleblower's details (full name, role, contact information: non-company email address/phone number);
- Precise and detailed description of the reported incident;
- Date and place where the offense occurred;
- Identification of any individuals who may have been involved in the incident;
- Disclosure of any personal interest related to the report or any co-responsibility regarding the reported facts;
- Identification of other individuals capable of providing information about the reported incident.

The Whistleblower is also required to submit a copy of any documentation in his possession supporting the reported incident, refraining from undertaking independent analysis and investigation initiatives.

Issues of a personal nature to the Whistleblower, claims or requests related to the discipline of the employment relationship or relationships with hierarchical superiors or colleagues, are **not** worthy of reporting. **Reports transmitted solely for the purpose of expressing grievances or settling personal disputes will not be**



considered. Additionally, Reports submitted anonymously will not be processed.

Access to the above-mentioned channels is only permitted to the Whistleblowing Committee, which is responsible for processing the Report by adopting verification methods suitable for protecting the confidentiality of the Whistleblower's identity, as well as the confidentiality of the identity and integrity of the reported individuals.

Violation of the obligations of confidentiality regarding the Whistleblower's data will be considered a violation of management and control and will be sanctioned under the WAKO Disciplinary Code.

PROTECTION OF THE WHISTLEBLOWER AND THE REPORTED PARTY

1.1 Protection of the Whistleblower

WAKO takes decisive measures to protect those who report alleged violations, ensuring their safety and security. Whistleblowers are not liable if they act in good faith and with clear reasons. They shall not be held liable for access to the information reported, unless this constitutes a criminal offence. Any other liability is governed by applicable laws and WAKO regulations.

In cases of damages suffered by Whistleblowers, it is assumed that such damages are due to retaliation for reporting. The persons concerned shall have access to redress against retaliation, in accordance with national laws. WAKO acknowledges the legality of reports of violations and guarantees Whistleblowers protection and recourse to corrective measures.



1.2 Protection of the Reported Individual

WAKO ensures that individuals involved fully enjoy the right to an effective remedy and to an impartial tribunal, the presumption of innocence, and the rights of defense, including the right to be heard and the right to access the relevant file.

This Policy does not prejudice the criminal and disciplinary liability of the Whistleblower acting in "bad faith," and any abuse of this Policy, such as manifestly opportunistic Reports and/or Reports made solely for the purpose of harming the Reported Individual or other individuals, is also a source of liability, both in disciplinary proceedings and in other competent forums, as well as any other misuse or intentional exploitation of this Policy.

VERIFICATION ACTIVITIES

The verification activities regarding the accuracy of the circumstances represented in the Report are the responsibility of the Whistleblowing Committee, which conducts a timely and thorough investigation, respecting the principles of impartiality, fairness, and confidentiality towards all parties involved. In particular, the Whistleblowing Committee is required to notify the Whistleblower of the receipt of the Report **within 7 (seven) days** from the receipt of the Report.

To be assessed as "admissible", the **Report must be:**

- 1) made by the Recipients identified in this Policy;
- 2) sufficiently precise, clear and detailed and including the appropriate supporting evidence to enable the facts to be established (e.g. letters, e-mails, SMS, etc.) or as otherwise required by the Whistleblowing Platform;
- 3) based on concrete evidence that can be verified and confirmed (and not on vague suspicions or rumours); and
- 4) relating to one of the categories of offences provided under this Policy as above.



During the verification process, the Whistleblowing Committee may seek the support of external consultants specialized in the field of the notified Report, whose involvement is functional to the verification of the Report, ensuring confidentiality and, where possible, anonymity of any personal data contained in the Report.

The Whistleblowing Committee, if necessary for the purpose of verifying and investigating the Report, maintains communication with the Whistleblower and may request additional information if necessary.

Moreover, the Whistleblowing Committee will communicate the Report to the WAKO Ethical and Disciplinary Committee in case the subject matter of the Report refers to the breach of the WAKO Code of Ethics or of WAKO policies and procedures for which a disciplinary action may be sought.

Upon completion of the investigative phase, based on the results, the Whistleblowing Committee will share the outcomes to define any intervention plans to be implemented and actions to be taken to protect WAKO, also communicating the results of the investigations to the Whistleblower **within 3 (three) months** from the expiration of the 7 (seven)-day period for the receipt notification of the Report.

Alternatively, if at the end of the analysis there is an absence of sufficiently substantiated elements or the unfounded nature of the facts referred to in the Report, the Report will be archived, with adequate communication to the Whistleblower within the specified 3 (three)-month period.

The information to be provided to the Whistleblower when the Report is closed differs depending on whether the Report is (i) ineligible or (ii) eligible.

(i) If the Report is assessed as ineligible, the Whistleblowing Committee shall inform the Whistleblower about:

- the reasons why the Report was assessed as ineligible; and
- any management or business entity that the Whistleblower may refer to discuss the reported facts to ensure their resolution, where necessary.



(ii) If the Report is assessed as admissible, the Whistleblowing Committee shall explain to the Whistleblower:

- the action taken following the alert;
- the measures taken to verify the validity of the facts on which the report is based;
and
- the corrective actions defined.

After completing the investigative phase, the Whistleblowing Committee registers the received Reports in the appropriate Register of Reports, describing the analysis activities carried out and the results obtained, and proceeds to archive the Report with its related documentation in a physical and/or logical space suitable for ensuring confidentiality, including towards WAKO personnel.

The Whistleblowing Committee is required to report the received Reports in the periodic reporting to the Board of Directors, ensuring the confidentiality of the Whistleblower's identity and the reported individuals.

At the end of the investigative activity, save in case the Report has already been transmitted to the WAKO Ethical and Disciplinary Committee as provided above, if responsibilities emerge requiring the activation of the Disciplinary System or the adoption of measures against third parties, the Whistleblowing Committee informs the Board of Directors and requests the application of the Disciplinary System or the adoption of necessary measures by the WAKO Ethical and Disciplinary Committee. During the activities aimed at verifying the validity of the Reports, all necessary measures will be taken to protect the "Data" from accidental or unlawful destruction, loss, and unauthorized disclosure.

In any event of a **conflict of interest**, that is to say in cases where the manager of the Report coincides with the Whistleblower, the Reported Individual or is in any case a person involved or affected by the Report, the Report may be addressed to the top management of WAKO or to the Chairperson of WAKO Legal Committee or the



Chairperson WAKO Ethical and Disciplinary Committee that can ensure the effective, independent and autonomous management, always respecting the obligation of confidentiality provided by the regulations.

SANCTIONS FOR VIOLATIONS OF PROTECTIONS AFFORDED TO THE WHISTLEBLOWER

The Whistleblower is entitled to a series of protections:

- Nullity of any retaliatory or discriminatory measures for reasons directly or indirectly related to the Report, including demotion and dismissal;
- Violations of the protections for the Whistleblower are sanctioned by WAKO, against all persons regardless of their position.

The adoption of non-discriminatory measures against individuals making a Report, as indicated in the Policy, can be reported to the competent local Authorities.

A Report made according to the aforementioned Policy, if found to be unfounded and made with gross negligence, is sanctioned with the suspension from work for the maximum period applicable, if applicable. A Report found to be unfounded and made intentionally is sanctioned with dismissal for just cause.

In case the violation is committed by the President, a Vice-President or a Director or other third-party of WAKO, the sanction against the offender consists of the suspension from the position or termination of the relevant activity or relationship, and the corresponding financial compensation until the termination of the position or contract, along with compensation for damages to WAKO.

ARCHIVING

The Whistleblowing Committee is required to safeguard and preserve documents and information to ensure their confidentiality and integrity, by adopting suitable and preventive physical or digital security measures based on the processing methods.



The Report and received information must be retained for the sole period necessary for its proper management and, in any case, for a **period not exceeding 5 (five) years**.

DISSEMINATION AND RECEPTION

The present Policy is expected to be widely communicated. To this end, it is published on the WAKO's website <https://wako.sport/> and sent by mail to all WAKO Members.

PERSONAL DATA PROCESSING

The processing of personal data within the scope of the Reports will be carried out in accordance with Regulation (EU) 2016/679 on the protection of personal data of individuals (GDPR), as well as any other applicable laws and/or regulations to the extent compatible with the GDPR itself.

Within the framework of managing the Reports, both personal data of the Whistleblower and personal data of the reported subject, such as name, surname, position held, as well as personal data of any third-party subjects, and any additional information collected in the context of the investigations that is necessary and adequate to ascertain and verify the validity or otherwise of the Report, will be processed.

It is understood that any processing of personal data carried out by different functions of the WAKO or by external companies providing technical IT support falls within the responsibilities of the Data Controller, in order to ensure their integrity and security. The process of managing the Reports is based on the principle of guaranteeing the confidentiality of the Whistleblower, and therefore, during the internal investigation process, maximum confidentiality will be ensured through the use of encryption techniques for data transmission and storage, and the application of the principles of privacy by design and privacy by default.



The data subjects may exercise, where provided for by applicable law, the rights provided by the GDPR by sending a communication by e-mail to the addresses indicated below: privacy@wako.sport.

Furthermore, the right to address the Data Protection Authority of the country where the Whistleblower is based is guaranteed, which is competent in matters of unlawful data processing. Where there is a risk that exercising the rights recognized to the data subject in Chapter III of the GDPR could result in actual and concrete prejudice to the confidentiality of the Whistleblower's identity and could compromise the ability to effectively verify the validity of the Report or gather necessary evidence, we reserve the right to limit or delay the exercise of these rights, in accordance with applicable legal provisions.

Under no circumstances will the Reported Party, or third parties, be able to exercise their rights of access to obtain information about the identity of the Whistleblower unless the latter has made a Report with deceit, as revealed by the internal verification process.