

The WAKO Europe is committed to high standards of ethical, moral, and legal business conduct, dedicated to act in good faith with those who provide credible information and raise concerns regarding incorrect financial reporting, all kind of unlawful activity or in violation of WAKO Statutes, Bylaws, Policies and procedures, or other improper conduct by individuals or organizations, so therefore WAKO Europe Board of Directors has adopted

WHISTLEBLOWER POLICY

Encouragement of reporting:

WAKO Europe **encourages:**

- complaints,
- reports
- inquiries about illegal practices or serious violations of the federation's policies, including illegal or improper conduct by the organization itself, by its leadership, or by others on its behalf.

Appropriate subjects to raise under this policy would include financial improprieties, accounting or audit matters, ethical violations, or other similar illegal or improper practices or policies.

Other subjects on which WAKO has existing complaint mechanisms should be addressed under those mechanisms, such as raising matters of alleged discrimination or harassment via the organization's human resources channels or breaches of the Conduct Policy, unless those channels are themselves implicated in the wrongdoing.

This policy is not intended to provide means of appeal from outcomes in those other mechanisms.

Protection from Retaliation:

WAKO Europe **will not retaliate** against staff or volunteers or member associations who, in good faith, have made a protest or raised a complaint against some practice of WAKO Europe, or of another individual or entity with whom WAKO Europe has a business relationship, on the basis of a reasonable belief that the practice is in violation of law, or a clear mandate of public policy. WAKO Europe prohibits retaliation by or on behalf of the organization

against staff or volunteers or member associations for participating in a review or investigation under this policy. This protection extends to those whose allegations are made in good faith but prove to be mistaken. However, WAKO Europe also reserves the right to discipline persons or member associations who make bad faith, knowingly false, or vexatious complaints, reports or inquiries or who otherwise abuse this policy.

Where and how to report:

Complaints should **describe in detail** the specific facts demonstrating the basis of the complaints, reports or inquiries.

They should be directed to the WAKO Europe Chairman of the Ethical Commission; if both of those persons are implicated in the complaint, report or inquiry, it should be directed to the entire Board of Directors.

WAKO Europe will conduct a prompt, discreet, and objective review or investigation. Staff or volunteers or member associations must recognize that the organization may be unable to fully evaluate a vague or general complaint, report, or inquiry that is made anonymously.

Anonymous Complaints:

Complaints, reports or inquiries may be made under this policy on an **anonymous basis**. However, because a thorough investigation often depends on an ability to obtain additional information, WAKO encourages complainants to put their names to allegations of wrongdoing. WAKO Europe will explore anonymous investigations to the extent possible, but will weigh the prudence of continuing such investigations against the likelihood of confirming the alleged acts or circumstances from attributable sources.

Compliance:

It is the intent of WAKO Europe to adhere to **all laws and regulations** that apply to the organization and the underlying purpose of this policy is to support goal of full legal compliance. The support of all staff or volunteers or member associations is necessary to achieving compliance with various laws and regulations. Staff or volunteers or member associations are protected from retaliation only if such party brings the alleged unlawful activity, policy, or practice to the attention of WAKO Europe and provides WAKO Europe with a reasonable opportunity to investigate and correct the alleged unlawful activity.

The protection described above is only available to parties that comply with this requirement.

Confidentiality:

WAKO Europe will make every effort to treat a **complainant's identity** with an appropriate regard **for confidentiality**, with the understanding that the details of complaints may need to be shared with others in order to investigate such complaints properly.

Budapest, _____ 2023.

