



Whistleblower Policy



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REVISION HISTORY

Version #	Date Issued	Author	Reviewer	Approved By	Comments
1.0	29/11/2021	Anna Smith Head of Compliance	Members of Compliance Forum, Eve Grenon- Lafontaine (People &Ops Manager)		

INTRODUCTION

At FansUnite, we are committed to the highest levels of ethics and integrity in the way we do business. We understand that this is crucial to our continued success and reputation.

Our shared values and everyday conduct are guided by the “Code of Business Conduct”.

The Whistleblower Policy is an important element in detecting corrupt, illegal or other undesirable conduct. We strongly encourage you to speak up if you suspect or witness any matters of concern. We take all the reports made under this Policy seriously.

This Policy describes the protection available to whistleblowers, what matters are reportable, how you can report your concerns without fear of detriment and how FansUnite will support and protect you.

SCOPE

This Policy covers situations where an individual, an “Eligible Whistleblower” raises a concern about a risk, malpractice or wrongdoing that affects members of the company in the following areas:

- Financing, accounting;
- Money Laundering and Funding of Terrorism;
- Fraud or misappropriation of funds;
- Failure to comply with or breach of, legal or regulatory requirements;
- Bribery and corruption;
- Illegal conduct, such as theft, violence or threatened violence and criminal damage against property;
- Danger to health and safety;
- Danger to the environment;
- Breach of customer confidentiality and privacy
- Discrimination and harassment;
- Engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure or is believed to have made or to be planning to make a disclosure.

An “**Eligible Whistleblower**” can be a current or former partner, director, employee, supplier of goods or services (such as a contractor and consultant) and also relatives, dependents or spouses of any of these people.

This policy does not apply to the customers of the company, who have to follow a Complaints Procedure.

This Policy does not cover concerns or complaints about your own personal employment position. Any such concerns or complaints should be raised through the “**Voicing your concern**” procedure. The examples of personal complaints include:

- An interpersonal conflict between you and another employee, or
- A decision relating to your employment or engagement, such as a transfer, promotion, or disciplinary action.

The personal work-related grievances must be raised with your manager or People and Ops Manager.

STATUS of this DOCUMENT

This Policy will be reviewed by the Compliance Forum at least once a year.

This document was approved by the CEO.

Any changes, updates or additions to this document have to be approved by the CEO of the company.

DEFINITIONS

“Authorized Persons” are persons who handle and/or investigate the whistleblower’s concerns. An Authorized Person will be determined by the Whistleblower Report Officer for each raised concern and they can include:

- Whistleblower Report Officers themselves
- Representatives of the
 - Human Resources department
 - IT Security Department
 - Internal Auditor
 - Legal department
 - Compliance and Risk Management Department
- External consultants (e.g., lawyers, auditors or others)

“Confidentiality” means non-disclosure of certain information such as the identity of the whistleblower, the content of the concern, any other details of the concern and any investigation of the concern. Information is only shared with Authorized Persons and only on a strict “need to know” basis.

“Company”, as well **“we”**, **“our”** means FansUnite Entertainment INC

“Concern” means a situation raised by a Whistleblower about a suspected or actual criminal conduct, unethical conduct or other misconduct by or within FansUnite that leads or could lead to a violation of any of FansUnite Policy or any law and regulations.



“Eligible Whistleblower” or a **“Whistleblower”** is a certain individual who reports a concern and is eligible for protection as a Whistleblower under this Policy. These individuals included all current or former partners, directors, employees, suppliers of goods or services (such as a contractor and consultant) and also relatives, dependents or spouses of any of these people.

“Employee” means full-time, part-time employees of FansUnite.

“Full Investigation” follows the Preliminary Investigation and is handled by the Authorized Persons.

“Good faith” - a concern is reported in good faith when the concern is not raised maliciously and when it is based on reasonable facts and/or circumstances that allow for the assumption that the concern is sufficiently grounded.

“Preliminary Investigation” includes a determination whether the concern is in the scope of the Whistleblower Policy and whether there are reasonable facts and/or circumstances to start the Full Investigation.

“Senior Management” – appointed persons, who are individually or jointly responsible for the decision-making (C-level managers), general operation and administration of departments or management bodies.

“You” refers to an Eligible Whistleblower or someone contemplating making a Whistleblower report.

“Whistleblower Channel” is a dedicated webpage with the form a Whistleblower can fill in; with the possibility to choose a recipient (Whistleblower Report Officer) and option to remain anonymous.

“Whistleblower Report” is a disclosure made by the Whistleblower that is being treated in accordance with this Policy.

“Whistleblower Report Officer” is a person who has been nominated to receive concerns from a whistleblower. The following persons are the **Whistleblower Report Officers** in FansUnite:

- The CEO
- The COO
- The CTO
- The President
- A Member of the Board of Directors
- People & Ops Manager
- The Head of Compliance

ROLES and RESPONSIBILITIES

1. Employees

The employees of the company are:

- Encouraged to be vigilant and report any concern by considering the existing channels (e.g., to their line manager, or next level manager). If an employee does not feel comfortable to report a concern via the existing channels, they are encouraged to report a concern in good faith under the Whistleblower Policy by using the whistleblower channels;
- Encouraged to report a concern in good faith to the Whistleblower Report Officers before making a report to the external authority;
- Responsible for ensuring they understand the Whistleblower Policy and consequences when they do not comply with this Policy;
- Obliged to provide all relevant information relating to the reported concern;
- Obliged to respect confidentiality when involved in an investigation;
- Prohibited from attempting to discover the identity of any whistleblower, who has chosen to report a concern anonymously;
- When making a disclosure, expected to have reasonable grounds to suspect the information they are disclosing is true, but they will not be subject to a penalty if the information turns out to be incorrect. However, the employees must not make a report that they know is not true or is misleading.

2. Senior Management

In addition to the previous paragraph, the Senior Management is responsible for:

- The implementation, execution and supervision of the Whistleblower Policy;
- Setting the appropriate tone at the top and clearly support the creation of the open culture in order to encourage employees to report concerns;
- Ensuring that the Policy is clearly communicated to their subordinates and a training is developed in regards to this Policy if needed.

3. Compliance Forum

Is responsible for overseeing the monitoring of and response to concerns, including:

- Establishing procedures with regards to the receipt, retention and treatment of concerns;
- Establishing procedures with regard to confidential submission of concerns;
- Reviewing this Policy and whistleblower procedures;
- Developing employee awareness initiatives (sharing best practices, training, communication materials) and appointing responsible persons to carry out these initiatives;
- Appointing Whistleblower Report Officers;
- Advising senior management on the implementation and embedding of this Policy.

4. Whistleblower Report Officers

The Whistleblower Report Officers are responsible for:

- Receiving concerns and, to the extent possible, acknowledgement of receipt from (potential) whistleblowers;
- Performing the follow up on reported concerns timely and adequately;
- Providing the whistleblower on his/her request with an update on the general status of the progress of investigation but not on the details of the investigation;
- Determining whether the reported concern is in scope of the Whistleblower Policy;
- Conducting a preliminary investigation for all reported concerns which are in the scope of this Policy to determine if there are sufficient grounds for a full investigation;
- Determining the person, who will be an authorized person to conduct the full investigation;
- Keep records of the Whistleblower Reports in a secure place;
- Reporting to the CEO and subsequently to the Compliance Committee about raised concerns and investigations without disclosing the identity of the whistleblowers.

5. Head of Compliance

In addition to Paragraph A and responsibilities under paragraph C and D, the Head of Compliance is responsible for:

- Advising the Compliance Committee and the Senior Management about deviations from the Whistleblower Policy;
- Advising employees on the interpretation of the Whistleblower Policy;
- Monitoring on embedding of and compliance with the Whistleblower Policy;
- Maintain a central record of all Whistleblower Reports (without including details of the whistleblowers' identity).

HOW to REPORT YOUR CONCERNS?

Before reporting your concern, you should satisfy yourself that you have reasonable grounds to suspect Reportable Conduct. 'Reasonable grounds to suspect' is based on objective reasonableness of the reasons for the suspicion. In practice, a mere allegation with no supporting information is unlikely to reach that standard.

However, a Whistleblower does not need to prove their allegations. In addition, the disclosure can still qualify for protection even if the disclosure turns out to be incorrect.

How to make a Whistleblower Report?

To raise your concern which falls under scope of this Policy you can contact directly any **Whistleblower Report Officer**, who will deal with your report according to this Policy.

You can use a designated whistleblower channel – a special webpage (please see **Appendix 1**), where you can submit your report to any of the appointed Whistleblower Report Officers of your choice. You can remain anonymous or give your personal details, which will be treated with confidentiality under this Policy.

Please provide as much information as possible, so that your concern can be investigated.

Some useful details include:

- Date, time and location;
- Names of person(s) involved;
- Your relationship with the person(s) involved;
- The general nature of your concern;
- How you became aware of the issue;
- Possible witnesses;
- Other information that you have to support your report.

If you are making a disclosure concerning the Executives or a Board Member, you may report as follows:

Concern related to	Point of contact to raise your concern
CEO and Executives	President
Board Member	President
President	CEO

Anonymous Reports

You can choose to make your disclosure anonymously and if so, you will still be protected under the Whistleblower Laws.

However, requiring complete anonymity may practically make it more difficult for us Whistleblower Policy to investigate the issue or take the action we would like to take. By letting us know who you are, we can contact you directly to discuss your concerns which will help us investigate the complaint more quickly and efficiently.

Identity Protection

Where you make a disclosure, your identity (or any information which could identify you) will only be shared where:

- you provide consent; or
- FansUnite is permitted, or otherwise required, by law.

You will be informed if such disclosures are made.

However, you should be aware that in certain circumstances the Whistleblower Report Officer does not need your consent to share your disclosure if:

- the information does not include your identity;
- we have taken all reasonable steps to reduce the risk that you will be identified from the information; and
- it is reasonably necessary for investigating the issues raised in the Whistleblower Report.

Confidentiality Principles and Exceptions

Any concern raised under this Policy will remain confidential between the person who raises the concern, the Whistleblower Report Officer and to the extent needed with the Authorized Person.

Confidentiality means non-disclosure of certain information such as the identity of the whistleblower, the content of the concern, any other details of the concern and any investigation of the concern. Information is only shared with Authorized Persons and only on a strict “need to know” basis.

However, there are some exceptions to the confidentiality principles:

1. Identity

The identity of a whistleblower who has not reported anonymously is known only to the Whistleblower Report Officer and is not disclosed to anyone else unless

- i. It is strictly necessary for the Authorized Person to know and/or
- ii. We are legally obliged to disclose a whistleblower's identity.

2. Concern

In case we are legally required by applicable law or regulation to disclose information regarding a concern to an external party who is legally authorized (e.g., when we must obey court orders, information requests or reporting obligations to public authorities such as regulators or police)

3. Decision to report to authorities

In case we decide to disclose information to relevant authorities, the confidentiality of the whistleblower's identity is fully respected, unless we are legally obliged to disclose it.

WHISTLEBLOWER PROTECTION

If a FansUnite employee raises a concern under this Policy, you will not be at risk of losing your job or suffering any form of detriment as a result. Provided you are acting honestly and reasonably, it does not matter if you are mistaken about your concern.



FansUnite will not tolerate the victimisation or harassment of staff that have raised a concern under this Policy.

Examples of **Detrimental Conduct** can include, but are not limited to:

- dismissal of an employee or alteration of an employee's position/ duties to their disadvantage, or negative performance feedback that is not reflective of actual performance
- harassment, intimidation, or bullying; and
- threats to cause detriment.

All allegations of such treatment will be taken seriously and if well founded will usually be investigated under the company's disciplinary procedure as potential gross misconduct. Anyone found to have treated a colleague in this way may be dismissed without notice or pay in lieu of notice.

If you believe that you are suffering Detriment you should report it to us and we will take appropriate steps in accordance with this and the company's other policies.

FALSE and MISLEADING DISCLOSURES

When making a disclosure, you will be expected to have reasonable grounds to suspect the information you are disclosing is true, but you will not be subject to a penalty if the information turns out to be incorrect.

However, you must not make a report that you know is not true or is misleading. This may be a breach of our Code of Business Conduct and will be considered a serious matter that may result in disciplinary action. There may also be legal consequences if you make a knowingly false report.

INVESTIGATION of the WHISTLEBLOWER REPORTS

All Whistleblower reports will be taken seriously by FansUnite.

All reports will be considered and assessed by the Whistleblower Report Officers to determine whether an investigation is required. The Whistleblower Report Officers will investigate themselves or appoint an authorized person to conduct a full investigation of the raised concern.

While the particular circumstances of each Whistleblower Report may require different investigation steps, all investigations will:

- follow a fair process;

- be conducted as quickly and efficiently as the circumstances permit;
- determine whether there is enough evidence to substantiate the matters reported; and
- be independent of the person(s) concerned with the allegations.

We will provide you with feedback, as appropriate on the progress and expected timeframe of the investigation. Whilst investigating the matter, the "Investigator" may require you to provide further information. Your cooperation after you have raised a matter is essential for the proper investigation of your concern.

We will notify you once an investigation has been completed but please be aware that FansUnite may be unable to disclose particular details of the outcome of the investigation.

RECORD KEEPING

A central record of all reports will be held by the Head of Compliance. The central record will be kept in a password protected folder. The identity of the whistleblower won't be included into the central record.

Each Whistleblower Report Officer is required to keep all reports in a secure place (password protected folder) and when reporting concerns to the Compliance Forum must not disclose the identity of the whistleblower if he does not have a consent from the whistleblower to do so.

All records must be kept for 5 years from the moment when a concern was raised.



APPENDIX 1. ONLINE WHISTLEBLOWER FORM

To raise your concerns please use our [Whistleblower form online](#) (screenshot of the page below).

The screenshot shows the 'Whistleblower Form' page. At the top, there's a header with the FansUnite logo. Below it, a section for 'Your Name' has a text input field and a checkbox for 'I wish to remain anonymous'. A 'How would you like to be contacted?' section includes dropdown menus for 'Email' and 'Type email here'. Under 'Send to' and 'Do not include', there are two columns of checkboxes next to names and titles. The 'Issue / Concern' section is a large text area, and below it is a file upload box with placeholder text 'Drag and drop file(s) here to upload'. A prominent blue 'Submit' button is at the bottom.

Whistleblower Form

Your Name

I wish to remain anonymous

How would you like to be contacted?

Email Type email here

Send to Do not include

Scott Burton **CEO**
 Ian Winter **COO**
 Jeremy Hutchings **CTO**
 Darius Eghdami **President**
 Chris Grove **Member of Board of Directors**
 Eve Grenon-Lafontaine **People & Ops Manager**
 Anna Smith **Head of Compliance**

Issue / Concern

Drag and drop file(s)
here to upload

Submit