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Prepared by the Compliance Committee	**Reviewed by Compliance Committee**	**Approved by the Executive Board**

CHANGE CONTROL

EDITION	**DATE**	**MODIFICATIONS**
1	13/12/2024	Initial edition
2	10/02/2026	Initial edition
3	20/10/2026	Third edition

I. GENERAL PROVISIONS

1. OBJECT AND PURPOSE

As a result of the successive reforms, in 2010 and 2015, of Organic Law 10/1995, of 23 November, of the Criminal Code, which determines that legal persons may be criminally liable for the commission of crimes by their employees, managers and directors in the exercise of their functions, it is advisable to establish measures to prevent, as far as possible, the commission of such crimes, among which is the establishment of channels for consultation and communication of non-compliance. Likewise, in accordance with the strictest international standards in terms of Compliance and Human Rights, ethical channels are a key element for the detection and management of potential risks of non-compliance, and therefore contribute to the commitment of Skål International (hereinafter "Skål" or "the Association") in the promotion and respect of its corporate ethics.

In line with the above, Law 2/2023, of 20 February, regulating the protection of persons who report regulatory infringements and the fight against corruption (hereinafter, "Law 2/2023"), which transposes Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 into Spanish law, requires Associations such as Skål to have an Internal Information System (hereinafter, "IIS") under the terms provided for therein, has been published.

The main objectives of the establishment of an IIS are to protect persons who, in an employment or professional context, detect serious or very serious criminal or administrative offences and report them through the mechanisms regulated for this purpose, as well as to strengthen and promote the culture of information as a mechanism for preventing and detecting irregular conduct.

The purpose of this Policy is to set out the general principles that inspire the IIS of Skål International, as well as other matters provided for in the aforementioned Law 2/2023, such as the channel enabled for the receipt of communications relating to breaches, the procedure to be followed for the processing of these communications, the person in charge of the IIS or the protection measures and guarantees established in favour of informants, which will only be applicable to the communications referred to in the aforementioned Law.

2. MATERIAL SCOPE OF APPLICATION

This Policy applies for the purposes of reporting any of the following situations:

- Actions or omissions that may constitute a serious or very serious criminal or administrative offence. In any case, this shall be understood to include all serious or very serious criminal or administrative offences that involve financial loss for the Public Treasury and for the Social Security.

- Conduct that may imply, by action or omission and on the part of a member of Skål, facts that have an effective implication in the professional relationship with Skål of the person to whom the communication refers, related to the commission in a work or professional context of any act contrary to the rules of action of the Association or to the other provisions of the internal regulatory system.
- Any act or omission which may constitute an infringement of European Union law[1] .

3. PERSONAL SCOPE OF APPLICATION

This Policy applies to all members of the Skål Association (employees and Skålleagues).

This Policy also applies to whistleblowers who, **not being members of Skål, have obtained information about any of the actions or omissions referred to in paragraph (2) above in an employment or professional context,** including in any case:

- Suppliers
- Members of the General Assembly
- Any person working for or under the supervision and direction of the Association
- persons who have been members of the Association in the past, having terminated their employment or statutory relationship with the Association.
- Volunteers and trainees, whether they receive remuneration.
- Persons whose employment relationship has not yet started, in cases where information on infringements has been obtained during the selection process or pre-contractual negotiation.

The Procedure shall be the subject of appropriate communication, training and awareness-raising actions for its timely understanding and implementation.

4. GENERAL PRINCIPLES

[1] This Policy shall apply to such acts or omissions provided that: **(1st) Fall** within the scope of the acts of the European Union listed in the Annex to Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of Union law, irrespective of their qualification under national law; **(2nd)** Affect the financial interests of the European Union as referred to in Article 325 of the Treaty on the Functioning of the European Union; or **(3)** affect the internal market, as referred to in Article 26(2) TFEU, including infringements of European Union rules on competition and aid granted by States, as well as infringements relating to the internal market in relation to acts that infringe corporate tax rules or practices aimed at obtaining a tax advantage that distorts the object or purpose of the legislation applicable to corporate taxation.

The IIS is managed internally and the following general principles apply to it:

a) Accessibility: allows all persons referred to in this Protocol to communicate information on the infringements provided for in this section, in writing or verbally, and to do so anonymously.

b) Integration: the Internal Information Channel established is integrated into the IIS.

c) Security, confidentiality and compliance with data protection regulations: Skål International's IIS is designed, established and managed in a secure manner, so as to guarantee the confidentiality of the identity of the informant and any third party mentioned in the communication, and of the actions carried out in the management and processing of the same, as well as the rights to intimacy, privacy, honour, defence and the presumption of innocence of the persons involved in the investigation process initiated as a result of the receipt of a communication made through the IIS, and data protection, preventing access by unauthorised personnel.

d) The identity of the informant, if known, as well as that of the third parties mentioned in the communication, in addition to that of the third parties indicated in the privacy policy, may only be communicated to the judicial authority, the Public Prosecutor's Office or the competent Administrative Authority within the framework of a criminal, disciplinary or sanctioning investigation, after informing the informant or the third party concerned, provided that this circumstance does not compromise the investigation or the judicial proceedings in progress.

e) Diligence, agility and effectiveness: the actions aimed at verifying and clarifying the facts contained in the communications received must be carried out with the greatest possible diligence, agility and effectiveness, taking into account the complexity of the facts, with the objective that the Association is the first to be aware of the possible irregularity, and in any case, in accordance with the provisions of the IIS Management Procedure.

f) Proportionality, objectivity and respect for the guarantees of those involved: the actions carried out within the framework of the IIS will be developed in accordance with criteria of proportionality and objectivity, with the utmost respect for the law in force, recognising the rights of all the parties involved and observing all the guarantees expressly provided for in the IIS management procedure for those involved, with any act constituting reprisals against informants being expressly prohibited.

g) The person concerned by the communication has the right to be informed of the facts attributed to him and to be heard at any time. Once informed, he/she may request the examination of the information and documentation contained in the file to which the processing of the communication has given rise, although the necessary measures must be taken to ensure that no information is disclosed that would allow the identity of the informant to be known.

h) Good faith: It is a prerequisite for the protection of the whistleblower that he/she acts in good faith and with honest awareness that serious harmful events have occurred or

are likely to occur. This principle is opposed to actions such as the transmission of false or misrepresented information, as well as information that has been obtained illegally.

i) Publicity: the information necessary for informants to make use of the Communication Channel is provided in a clear and easily accessible manner and is contained in this Policy, which can be found on Skål International's website at the following address: www.skal.org.

5. RESPONSIBLE FOR THE INTERNAL INFORMATION SYSTEM

The head of IIS is appointed by the Executive Board of Skål International.

In this way, the Association has chosen a collegiate body as System Manager, allocating resources to shared management and processing, with identical material and human resources.

The collegiate body has designated and delegated the powers of management of the Internal Information System and the processing of files to a representative.

In accordance with the provisions of the legislation in force, the Public Office against Fraud and Corruption will be informed of the appointment and dismissal of the members in charge within a maximum of ten working days of their appointment or dismissal.

The head of IIS shall diligently assume, in the absence of a conflict of interest, the resolution of the procedures initiated as a result of information received through the established Internal Channel, ensuring the proper application of the IIS Procedure. In the event of a conflict of interest, the management body shall appoint the person in charge of such resolution, who in the exercise of such function shall be subject to the same obligations and principles as the head of IIS.

The person in charge of the IIS shall keep a register of the information received and of the investigation files to which it has given rise, always guaranteeing the confidentiality of the information.

The Head of the IIS has the material and personal resources necessary for the proper performance of his or her duties, which he or she shall carry out in full compliance with the general principles of the IIS, independently and autonomously from the rest of the Association's bodies, with neutrality, honesty and objectivity towards all persons involved.

When the complaint received affects one or more members of the collegiate body responsible for the Internal Information System, the affected individuals shall refrain from participating in any stage of the procedure, from its admission to the final resolution, ensuring at all times the confidentiality of the identity of the reporting person and of the information contained in the complaint.

In such cases, the assessment, investigation and preparation of the conclusions report shall be entrusted to the Association's external legal advisor, provided that no conflict of interest exists in relation to the specific case. The external legal advisor shall act with full functional independence, gathering the necessary information autonomously and always ensuring the confidentiality, objectivity and impartiality of the process.

If a conflict of interest arises in relation to the external legal advisor, the Board of Directors shall appoint, within a maximum period of five (5) working days from becoming aware of such conflict, an alternative external professional who provides the same guarantees of independence, competence and impartiality. Such professional shall be subject to the same confidentiality obligations and functional independence requirements applicable to the appointed external legal advisor.

Throughout the entire outsourced investigation phase, the reporting person shall retain all rights recognised under Law 2/2023 of 20 February, including the right to be informed of the status of the investigation of their complaint within the legally established timeframes and the right to have their identity withheld from the affected members.

The conclusions report prepared by the external advisor or the alternative professional shall be submitted to the Board of Directors for the adoption of the final decision. Such decision shall be duly reasoned and adopted within the maximum timeframe established in this procedure. Any members of the Board of Directors who may have a conflict of interest in relation to the matter shall likewise abstain from participating in the deliberation and voting process.

II. HANDLING OF COMPLAINTS

6. INTERNAL INFORMATION SYSTEM PROCEDURE

- **Start of the procedure**

When any interested party has any kind of reasonable indication, doubt or knowledge of any potential breach, irregularity or illicit breach of the legislation in force, as well as of the rules applicable to the Association, they should report it to the person in charge through this Internal Information System.

The members indicated in section 3 of this Manual may make use of the IIS through the section enabled on the Company's web platform "Whistleblower Channel", which will redirect that person to the platform enabled for this purpose ("Whistleblower Channel" https//skal.org/es_ES/ethics-channel), to initiate or consult the report made. The complaint may be submitted in writing, with the possibility of requesting a face-to-face meeting within seven working days, or via a recording or video (in which case the informant will decide whether or not to distort his or her voice).

The informant will be given the option of providing a telephone number and name to receive notifications. However, if the report is anonymous, and no details are provided, the reporter will be given a tracking number, so that by logging into the "Prodasur Software" platform he/she can check the status of the report, and the head of IIS can communicate with the reporter without knowing their identity. They will indicate the subject of the complaint, describe what happened and decide whether to file it including their personal details or anonymously.

Whether the informant identifies themselves or files an anonymous complaint, they will be given a tracking number so that by entering the “Whisthleblower Channel” platform they can check the status of the complaint, and the Channel Manager can communicate with the informant.

In both cases, the information on what happened should be detailed as clearly as possible, including any documentation deemed necessary by the informant.

- **Admissibility**

Upon receipt of the complaint, the head of IIS shall have a period of seven (7) calendar days to acknowledge receipt by sending an acknowledgement of receipt to the informant via the platform. This acknowledgement will indicate that the report has been accepted for processing and, in a clear and accessible manner, will inform him/her of the External Reporting Channels (indicating that he/she may also submit this report through the Public Office against Fraud and Corruption). If the informant requested a meeting, he/she shall convene the meeting within seven (7) days of receipt of the report.

The person in charge shall not process any information received that is notoriously unfounded or cannot be considered an irregularity or an infringement of the Association's internal regulations or of the legislation in force.

The informant, in any case, will be informed of the admission of the communication (with the acknowledgement of receipt indicated above) or the rejection of the same, and in the latter case, the head of IIS must issue a duly justified and reasoned report informing, once again, of the possibility for the informant to turn to the Public Office against Fraud and Corruption (A.A.I.).

Admission to proceedings of the reported facts will end either with the closing of the case, as set out above, or with the opening of the Investigation File (the "File"), which initiates the Instruction.

- **Pre-trial phase**

✓ **<u>Opening of file. Investigation Procedure</u>**

During the pre-trial Phase, the head of IIS shall initiate the handling of the matter directly. Where the report involves a Club of the Association or a member of a Club in an individual capacity, the

corresponding Regional Director shall be informed and will collaborate in the resolution of the case.

The head of IIS may request additional information from the informant that, where appropriate, may clarify or complement what is expressed in the complaint, accompanying said clarification with the documents and/or data that may be necessary to accredit the existence of irregular or unlawful conduct or conduct contrary to the law or to the policies of the Association. To request the additional information required, the head of IIS shall send the request by communicating with the informant by the means provided by the latter in his or her initial communication. If the informant fails to provide the requested information within one month, the Head of IIS shall notify them of the case closure, without prejudice to the corresponding Director taking any actions they deem appropriate independently.

The Investigation Phase may in no case be extended for a period of more than three (3) months from the Admission for Processing of the facts, except for an extension for the same period, which must be justified and communicated to the informant in the manner indicated in the initial communication.

At the start of the investigation, and in any case within a maximum period of two (2) months, the head of IIS or the corresponding Director shall inform the data subject of the existence of a complaint in an irrefutable manner, notifying him/her in the manner he/she deems appropriate. If notifying the data subject could pose a risk to the investigative capacity or to the integrity and rights of the informant, the head of IIS may delay the notification until the end of the Investigation Phase.

The Association guarantees the rights of defence, privacy and the presumption of innocence of the persons who are the subject of the investigation of the whistleblower and the person concerned.

The head of IIS, with the collaboration of the corresponding Director, shall investigate the facts to verify the truthfulness and accuracy of the Complaint made, and may, to the extent that the informant has authorised it, request any information, data, documents or any other means of proof that may be relevant to the clarification of the facts.

Throughout the investigation and processing procedure, the head of IIS and all persons involved shall respect the principles of defence, privacy, indemnity and presumption of innocence of the person concerned and of the informant. A hearing may be held, whenever possible and necessary to clarify the facts. To this end, both the informant and the person concerned, as well as any third party, may be asked to participate to clarify the situation.

- ✓ **Instruction Report**

The Investigation concludes with an Investigation Report (the "Report"), which the head of IIS or the corresponding Director shall submit to the Executive Board within a maximum of three (3)

months from the receipt of the complaint, so that this body may deliberate on the facts denounced.

The Report shall include the facts reported, the documentation provided or used in the investigation phase, the transcription of any hearings that may have taken place, as well as the conclusions of the head of IIS or the corresponding Director regarding the facts that are the subject of the Complaint.

The head of IIS or the corresponding Director may seek such internal or external advice as he/she may require, and in either case, the advisor, employee or officer of the Association shall be required to provide written confidentiality.

- ✓ **Resolution**

The Executive Board shall, on the basis of the Report, deliberate and resolve the possible liability of the persons involved. Within a maximum period of fifteen (15) days from the date of the Investigation Report, it shall issue the Proposal for the Resolution of the Case (hereinafter the "Proposal") with a report**.**

The Executive Board, on the basis of the previous investigation and report, shall conclude the following:

a. If there is wrongdoing: the Board of Directors will decide whether to impose sanctions. If the wrongdoing constitutes a criminal offence, referral to the Public Prosecutor's Office with immediate effect. In case the facts affect the financial interests of the European Union, referral to the European Public Prosecutor's Office.

b. If the alleged facts are not verified, the file is closed:

- In this case, the informant shall be provided with clear and easily accessible information again on external complaint procedures with the competent authorities and, where appropriate, the Union institutions, bodies, offices or agencies.
- Referral of the investigation to another instance: Because it is a crime or because it is the responsibility of another institution or company to resolve the matter reported.

In both cases, the head of IIS or the corresponding Director shall inform the informant and the person concerned of the measure taken.

Complaints involving one or more members of the Board of Directors

Where a complaint affects a member or some members of the Board of Directors, the affected persons shall refrain from participating in any deliberation, decision or action related to such communication from the moment they become aware of it, including the assessment of conclusions and the adoption of any measures arising from the proceedings.

The assessment, investigation and preparation of the report shall be carried out by the Head of the Internal Information System , who shall act with full independence and autonomy from the Board of Directors. Should the Head of the Internal Information System be subject to a conflict of interest in relation to the affected member, the investigation shall be entrusted to the Association's external legal advisor, in accordance with the provisions of this procedure.

Once the investigation has been completed, the report shall be submitted to the Board of Directors within a maximum period of five (5) working days for the adoption of the appropriate decisions, excluding the affected member or members from the deliberation and voting process. The Board of Directors shall adopt a reasoned decision within the maximum timeframe established in this procedure.

When the complaint involves multiple members of the Board of Directors and the number of unaffected members is insufficient to validly constitute a quorum in accordance with the provisions of the Statutes, the procedure established for complaints affecting the entire Board of Directors shall apply in full..

Throughout the entire procedure, both the reporting person and the person under investigation shall retain all rights recognised under Law 2/2023 of 20 February. In particular, the confidentiality of the reporting person's identity shall be guaranteed vis-à-vis the affected member throughout all stages of the proceedings, and the person under investigation shall retain their rights to information, to be heard and to the presumption of innocence.

Complaints involving the entire Board of Directors

When the complaint involves all members of the Board of Directors, or when circumstances exist that objectively prevent the independence of the governing body from being guaranteed, all its members must recuse themselves from participating in any phase of the proceedings. This recusal expressly includes access to the contents of the case file, any communication with the investigator regarding the case, and participation in the adoption of preliminary or final measures arising from the complaint.

In such cases, the preliminary inquiry, investigation, and issuance of the final report shall be entrusted to the Association's external legal advisor, who shall act with full independence, objectivity, and confidentiality. In the event of a conflict of interest involving the external legal advisor, an alternative external professional shall be appointed, with identical guarantees of independence and impartiality. This responsibility shall fall to the Compliance Committee, in its capacity as the entity responsible for the Internal Reporting System, by virtue of the authority

conferred upon it by the Board of Directors through the approval of this Protocol. The appointment shall be made within a maximum of five (5) business days and shall be communicated to the internal auditors. The assignment shall be formalized by the authorized representative at the General Secretariat.

The report of findings shall be submitted by the acting external legal advisorl to the Association's internal auditors, who, within a maximum of ten (10) business days from receipt, shall file a formal request to convene an Extraordinary General Assembly as provided for in the Skål International Statutes, with the agenda proposed by the investigator. The call for the meeting shall be mandatory; therefore, the duty of abstention of the members of the Board of Directors shall not prevent them from participating in the purely formal act of issuing the call, which shall be carried out as soon as possible and, in any case, within the maximum period provided for in the Statutes. If the request coincides with the call for the Ordinary General Assembly, the matter may be included on its agenda. The information provided to the General Assembly shall be limited to what is strictly necessary for the adoption of the resolution, while always preserving the confidentiality of the informant's identity. The resolution of the General Assembly must state the grounds on which it is based.

In all cases, throughout the processing of the case, the confidentiality of the reporting person's identity and of the information contained in the complaint shall be guaranteed vis-à-vis the affected members, as well as the full exercise of the rights recognised to the reporting person and the person under investigation under Law 2/2023 of 20 February.

7. EXTERNAL INFORMATION CHANNELS

Without prejudice to the preferential channel of the aforementioned Whistleblower Channel, informants may also access the channels established by the Public Administrations for these purposes, either directly or after communication through the Whistleblower Channel.

On the other hand, the Whistleblower Protection Act provides that any natural person may report to the Independent Authority for the Protection of Whistleblowers (in Andalusia, this is the Andalusian Office against Fraud and Corruption), or to the corresponding regional authorities or bodies, the commission of any actions or omissions included in the scope of application of this Act, either directly or following communication through the corresponding internal channel.

III. SUPPORT AND PROTECTION MEASURES

8. SCOPE OF THE SUPPORT AND PROTECTION MEASURES

The protection measures and safeguards referred to in this section shall be mandatory if the Whistleblower Protection Act is applicable.

Informants must act in good faith, observe the criteria of truthfulness and proportionality in their communications, and refer only to facts that have a bearing on the Association. False or malicious communications or information may lead to the imposition of sanctions.

Persons who report or disclose breaches within the material scope of this Policy shall be entitled to the protection measures set out in this Policy provided that the following circumstances apply:

a) have reasonable grounds to believe that the information is true at the time of communication or disclosure, even if they do not provide conclusive evidence, and that such information falls within the scope of this Protocol.

b) the communication or disclosure has been made in accordance with the requirements of this Protocol.

This protection extends to any natural person who, within the organisation in which the whistleblower provides services, assists the whistleblower in the reporting process, or is related to the whistleblower, such as employee representative, co-worker or family member, and to any legal person for whom the whistleblower works or with whom he/she otherwise has a relationship in an employment context or in which he/she has a stake that enables him/her to have capacity and influence over the whistleblower.

The protection measures provided for in this Protocol are without prejudice to those laid down in any specific legislation that may be applicable and shall not exclude the application of the rules relating to criminal proceedings, including investigative measures.

Persons who communicate or disclose are expressly excluded from the protection provided for in this Protocol:

a) Information contained in communications that have been inadmissible by any internal information channel or for any of the following reasons:

- When the facts reported lack any credibility.
- When the facts reported do not constitute an infringement of the legal system falling within the scope of application of this Association.
- Where the communication is manifestly unfounded or there are reasonable grounds to believe that it was obtained through the commission of an offence.
- Where the communication does not contain significant new information on infringements compared to a previous communication in respect of which the relevant proceedings have been completed, unless there are new factual or legal circumstances that justify a different follow-up.

(b) information relating to claims concerning interpersonal conflicts or concerning only the reporter and the persons to whom the communication or disclosure relates.

(c) Information which is already fully available to the public or which constitutes mere hearsay.

d) Information affecting classified information, or the obligations resulting from the protection of professional secrecy of legal professionals in the field of their activities.

e) Information relating to infringements in the processing of procurement procedures containing classified information or which have been declared secret or reserved, or those whose execution must be accompanied by special security measures in accordance with the legislation in force, or where the protection of interests essential to the security of the State so requires.

9. PROHIBITION OF RETALIATION

In accordance with the provisions of Law 2/2023, acts constituting reprisals, including threats of reprisals and attempts of reprisals against persons submitting a communication under this Protocol are expressly prohibited.

Retaliation means any acts or omissions which are prohibited by law, or which, directly or indirectly, involve unfavourable treatment that places the persons subjected to them at a particular disadvantage compared to another in the employment or professional context because of their status as whistleblowers.

10. SUPPORT AND PROTECTION MEASURES

These are as follows:

Support measures

Individuals who report or disclose breaches within the scope of this Policy through the procedures provided for in this Policy will be eligible for the following support measures:

a) Full, independent and free information and advice on the procedures and remedies available, protection against retaliation and the rights of the person concerned.

(b) Effective assistance by competent authorities to any relevant authority involved in their protection against retaliation, including certification that they are eligible for protection under Law 2/2023.

(c) legal assistance in criminal proceedings and in cross-border civil proceedings in accordance with Community law.

d) Financial and psychological support, on an exceptional basis, if so decided by the Independent Authority for the Protection of Reporting Persons, following an assessment of the circumstances arising from the submission of the report.

The foregoing is without prejudice to the right to free legal aid that may correspond to them in accordance with Law 1/1996, of 10 January, on Free Legal Aid.

Protection measures and guarantees

(a) The reporting person shall not be deemed to have breached any restriction on disclosure of information and therefore shall not incur any liability of any kind in connection with such disclosure, provided that the reporting person had reasonable grounds to believe that the disclosure was necessary to disclose a breach as defined in Law 2/2023. This measure shall not affect criminal liability.

The provisions of the preceding paragraph extend to the communication of information by workers' representatives, even if they are subject to legal obligations of confidentiality or not to disclose confidential information. This is without prejudice to the specific rules of protection applicable in accordance with labour legislation.

(b) The reporter shall not incur liability in respect of the acquisition of or access to information that is reported, provided that such acquisition or access does not constitute a criminal offence. Any other potential liability of reporters arising from acts or omissions that are unrelated to the disclosure or that are not necessary to disclose a breach under this Protocol shall be enforceable under applicable law.

(c) In proceedings before a court or other authority concerning harm suffered by whistleblowers, once the whistleblower has reasonably established that he or she has made a disclosure and suffered harm, it shall be presumed that the harm occurred in retaliation for reporting. In such cases, it shall be for the person who has taken the injurious action to prove that such action was based on duly justified grounds unrelated to the communication.

d) In legal proceedings, including those relating to defamation, copyright infringement, breach of secrecy, infringement of data protection regulations, disclosure of business secrets, or claims for compensation based on employment or statutory law, the informant and those persons to whom whistleblower protection is legally extended shall not incur liability of any kind because of communications protected by the Whistleblower Protection Act. Such persons shall be entitled to plead in their defence and in the context of the legal proceedings that they have communicated, provided that they had reasonable grounds to believe that the communication was necessary to bring to light an offence under the aforementioned Act.

(e) During the proceedings, the persons concerned by the communication shall be entitled to the presumption of innocence and the right of defence. They shall also be allowed restricted access to the file, their identity shall be preserved and the confidentiality of the facts and data of the proceedings shall be guaranteed.

IV. OTHER OBLIGATIONS

11. BOOK - REGISTER OF INFORMATION

The head of IIS shall keep an updated register of all Communications received and investigations carried out, for the periods of time that, in accordance with the applicable regulations, are legally permitted in each case.

The aforementioned register-book, as well as the actions carried out and the measures adopted, This register-book is not accessible to the public and only at the reasoned request of the competent judicial authority, by means of an order, and within the framework of judicial proceedings and under its supervision, may access all or part of its contents.

The logbook can be downloaded from the software with the statistics that the Association wants to be mentioned: what type of offences, in which entity they have occurred, number of complaints made in a specific year, and the range of dates in which they want the search to be carried out. The logbook will contain the following information (in addition to the information filtered for the search): status, category (by crime), entity, selected privacy, complaint ID, date of creation, days until case closure.

The logbook can be generated from the software in the statistics section.

12. PROTECTION OF PERSONAL DATA

Personal data will be processed by ASOCIACIÓN INTERNACIONAL SKAL CLUBES and incorporated into the processing activity “Internal Information and Whistleblower Protection System”, the purpose of which is to comply with the legal obligation to manage the procedure referred to in Article 9 of Law 2/2023, of February 20, regulating the protection of persons who report regulatory violations and the fight against corruption.

Personal data may be communicated to the judicial authority, the public prosecutor's office or the competent administrative authority in the context of a criminal, disciplinary or sanctioning investigation.

The data will be kept for the time necessary to fulfill the purpose for which it was collected. When information sent through the Internal Information System ends with a sanction or

disciplinary measure because the reported facts have been sufficiently proven, the data will be kept, duly blocked, until the statute of limitations for possible actions and responsibilities that may arise from the imposition of such a sanction has expired.

Subsequently, it will be deleted. In no case may personal data be kept for a period exceeding ten years.

To request additional information about the privacy policy, access, rectification, deletion or limitation of the processing of your personal data or to oppose its processing, you can write to dpd@skal.org

The interested party may file a complaint with the Spanish Data Protection Agency, especially when they are not satisfied with the exercise of their rights. For more details, visit the website https://www.aepd.es.

Skål International ensures the application of the principle of transparency in relation to the use of personal data in the Internal Information System.

V. UPDATING AND REVISION OF THE PROCEDURE

13. UPDATING AND REVISION OF THE PROCEDURE

The Procedure shall be reviewed and updated as appropriate, to adapt it to changes that may arise in the business model or in the context in which the Association operates, ensuring its effective implementation at all times.

TRANSITIONAL PROVISION

This Protocol shall apply to all acts committed prior to the date of its entry into force but reported after that date.