QUICK GUIDE TO THE WHISTLEBLOWING CHANNEL

1. What is the Whistleblowing Channel for?

The Whistleblowing Channel provides a secure and confidential way to report potential serious infringements of the law, breaches of regulations or conduct contrary to Skål International's internal rules and policies.

It may be used by members of Skål International, its staff and anyone who has obtained information about possible irregularities in a professional context relating to the Association.

The Channel is not intended to resolve ordinary personal disagreements or interpersonal conflicts unrelated to a potential infringement falling within the scope of the procedure, nor to arbitrate commercial disputes between members of the Association.

2. How do I submit a report?

Step 1. Access the Channel.

Visit the Skål International website at www.skal.org and access the *Whistleblower Channel* section in the footer. You will be redirected to the platform where you can submit and follow up on a report.

You do not need to be logged in.

Step 2. Decide whether to identify yourself.

You may submit a report:

- **Confidentially, identifying yourself:** You may provide your contact details to receive notifications and communicate with the person responsible for handling the report.
- **Anonymously:** You do not need to disclose your identity. You will receive a tracking number that allows you to check the status of your report and communicate with the person responsible without revealing who you are.

Step 3. Explain what happened.

Describe the facts as clearly and accurately as possible. Include dates, the people involved and any relevant documents or other evidence that may help clarify the situation.

Reports may also be submitted through an audio or video recording. You may request an in-person meeting, which must be arranged within seven working days of receiving the request.

Step 4. Keep your tracking number.

You will be given a reference number that will allow you to check the status of your complaint via the platform. Keep it safe, as you will need it to access the case file to monitor its progress or check whether you have received any correspondence, particularly if you have submitted it anonymously.

3. What happens after I submit a report?

1. Acknowledgement of receipt. The person responsible for the Internal Information System has seven calendar days to acknowledge receipt through the platform.

2. Initial assessment. The report is assessed to determine whether the facts may constitute an infringement covered by the procedure. Reports that are manifestly unfounded or fall outside its scope may be rejected. In such cases, the reporting person will be informed and given the reasons for the decision.

3. Investigation. If the report is accepted and an investigation is appropriate, the necessary information will be collected and examined to establish the facts. The reporting person may be asked to provide further clarification or support documentation. The investigation will result in a report submitted to the competent body for a decision.

4. Findings and decision. If wrongdoing is established, appropriate measures or sanctions may be imposed. If the reported facts cannot be substantiated, the case will be closed. Where appropriate, the matter may be referred to the competent authorities.

5. Information on the outcome. The reporting person will be informed of the measures taken, subject to applicable confidentiality requirements.

Generally, the investigation must be completed within a maximum of three months, with a possible extension of a further three months where duly justified.

4. How is confidentiality protected?

Confidentiality is one of the fundamental principles of the Channel.

- **Protection of identity.** The identity of the reporting person, if known, and any information that could identify them must remain confidential and protected from unauthorised access.
- **Restricted access.** Only authorised individuals involved in handling the case may access the information necessary to perform their duties.
- **Protection against retaliation.** Retaliation, threats or attempts to disadvantage someone for submitting a report that qualifies for protection under the applicable legislation are prohibited.
- **Secure handling of personal data.** Personal information is processed in accordance with data protection legislation and retained only for the period necessary and legally permitted.
- **Safeguards for everyone involved.** Confidentiality also protects privacy, right of defense and presumption of innocence of anyone concerned by a report.

The reporting person's identity if known, may only be disclosed to the competent authorities in the circumstances provided for by law and/or to those involved in the investigation and resolution of the case, within the scope of their respective responsibilities as defined in the Whistleblowing Channel Protocol, and always subject to the appropriate safeguards.

Important: Confidentiality does not mean that identity can never be disclosed under the exceptional circumstances provided by law. The law protects individuals against retaliation when they report information within its scope and have reasonable grounds to believe that the information is true at the time of reporting. The report does not need to be substantiated for the protection to apply, but protection does not extend to reports made knowingly containing false information.

5. How is independence ensured when a report concerns members of the Executive Board or the Compliance Committee?

The Protocol ensures that anyone who may have a conflict of interest is excluded from all stages of the procedure, including assessment, investigation and decision-making process. Where a report concerns members of the Executive Board or the Compliance Committee, or circumstances otherwise compromise independence, the investigation is entrusted to an independent external legal advisor. If the advisor has a conflict of interest, an alternative external professional is appointed. Where a report concerns the entire Executive Board, the external investigator submits the findings to the Internal Auditors, who initiate the procedure for convening an Extraordinary General Assembly. Throughout the process, the reporting person's identity and the confidentiality of the information are protected.

6. What should I bear in mind before submitting a report?

- Act in good faith and report facts that you have reasonable grounds to believe are true.
- Provide all relevant information available to you; conclusive evidence is not required.
- Do not use the Channel to make false or malicious allegations.
- Keep your tracking number and use the platform to follow up on your report.

You may also report directly to the external channels established by the competent authorities. You are not required to use the internal Channel first.

The purpose of the Whistleblowing Channel is to provide a secure way to report potential wrongdoing, help establish the facts and protect those who report concerns in accordance with the applicable legislation.