

**PROCEDURE FOR THE INTERNAL MANAGEMENT OF INTERNATIONAL SKAL
CLUBS ASSOCIATION COMPLAINTS CHANNEL**

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Informative clause on data protection:

Identification of the person in charge and contact details.

INTERNATIONAL ASSOCIATION SKAL CLUBS

Attention at Calle Avenida Palma de Mallorca, 15 - 1º, 29620 Torremolinos - Málaga (Spain) Phone:

952389111

Email DPD privacy anamaria.vera@skal.org

Email complaints channel canaletico@skal.org

The personal data will be processed by SKAL CLUBS INTERNATIONAL ASSOCIATION and incorporated into the processing activity "**Internal System of Information and Defense of the Informant**", whose purpose is to comply with the legal obligation to manage the procedure referred to in Article 9 of Law 2/2023 of 20 February, 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 of criminal, disciplinary or sanctioning investigations.

The data will be kept for the time necessary to fulfill the purpose for which they have been collected and to determine the possible responsibilities that may arise from that purpose and the processing of the data. The Spanish archives and documentary heritage regulations shall be applicable.

To request additional information about the privacy policy, access, rectification, deletion or limitation of the processing of your personal data or to object to their processing, you can write to the responsible person at the address described above.

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 see the website <https://www.aepd.es>.

In no case is this a mailbox for complaints and/or suggestions, please contact the e-mail address of the corresponding area or the contact section of the company. Thus, for example, matters such as those related to Human Resources, Labor Harassment, Sexual Harassment, Gender Equality, etc., should be asserted through the channels established for that purpose in ASOCIACIÓN INTERNACIONAL SKAL CLUBES.

WARNING TO THE INFORMANT REGARDING ALLEGATIONS OF MISCONDUCT

If an employee uses the company's whistleblower channel and makes a false report, he or she may face legal consequences. According to Article 456 of the Spanish Penal Code, if a felony is charged, it is punishable by imprisonment of six months to two years and a fine of twelve to twenty-four months if a felony is charged.

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1. INTRODUCTION

SKAL CLUBS INTERNATIONAL ASSOCIATION. has implemented a Code of Ethics or Whistleblower Code in which it establishes the ethical and performance principles to which it is committed in its business activity and defines the framework of behavior to be followed by the Members of the Organization in the development of their professional performance.

In order to provide an adequate response to any doubt, discrepancy or irregularity in the compliance with said Code, as well as to collaborate in the monitoring of compliance with all the rules applicable to the Company and its Members, this Ethics Channel or whistleblower channel is activated as a channel of communication and knowledge, through the procedure regulated in this document.

The Ethics Channel is, therefore, a confidential and transparent means of communication so that both the Members of our organization, as well as other interested parties of the same, have an appropriate channel to report those behaviors that may involve any irregularity or any act contrary to the law or to the rules of behavior of the Code of Ethics and other applicable internal rules, whether committed by other Members of the Organization or by representatives or employees of companies that collaborate with our organization in its various activities.

Its purpose is to establish the necessary mechanisms to communicate and manage at an early stage any issue related to the scope, compliance or interpretation of the regulations applicable to Organization, as well as, especially, those behaviors that could result in a crime that could entail **criminal liability for the legal entity**.

ABOUT THE INFORMATION SYSTEM

You may report violations or submit a secure report through our internal reporting system as a preferred channel for reporting illegal activities and violations, provided that the violation can be dealt with effectively and if you as the reporter or whistleblower believe there is no risk of retaliation. The information will be encrypted to ensure that it is sent with the highest standards of privacy and security and only the person designated by the organization will be able to see it.

The purpose of our internal information system is:

- provide adequate protection against retaliation by reporting individuals.
- Strengthen the information culture of the organization's integrity infrastructures.
- Promote a culture of information or communication as a mechanism to prevent and detect threats to the public interest.

INFORMATION TO REPORTER ABOUT CHANNELS EXTERNAL OF INFORMATION

We inform you that there are also external information channels before the competent authorities where you can report infractions or send complaints, if necessary, to

- the institutions, bodies, offices or agencies of the European Union
- Independent Authority for the Protection of the Informant, A.A.I. Communication through the external information channel of the A.A.I. or through the regional authorities or bodies. Any natural person may report to the IAIPA, or to the corresponding regional authorities or bodies, the commission of any actions or omissions included in the scope of application of the law, either directly or after communication through the corresponding internal channel.

WHO CAN REPORT?

Employees, management body, suppliers, customers, clients, interns, volunteers, collaborators, any person working for or under the supervision and direction of contractors, subcontractors and suppliers, or any person who has or has had a relationship with the organization.

WHAT CAN BE REPORTED OR DENOUNCED?

Report any of the actions or omissions included in Article 2 of Law 2/2023, regulating the protection of persons who report regulatory violations and the fight against corruption:

- that may constitute infringements of European Union law.
- Actions or omissions that may constitute a serious or very serious criminal or administrative offense.
- Penal Code.
- Working persons who report violations of labor law in the area of occupational safety and health.

What infringements are covered by the EU Directive and national legislation:

- 1) public procurement; Procurement procedures relating to contracts for the supply of defense products and contracts for the supply and services of water, energy, transport and postal services, and any other contract or service, as provided in Union legislation:
- 2) financial services, prevention of money laundering and terrorist financing; supervision and protection of investors and consumers in the Union's capital markets and financial services, such as banking, credit, insurance and reinsurance, occupational or individual pensions, securities, investment funds, payments and investment advice.

3) Product safety; General safety requirements for products placed on the Union market. Manufactured products other than foodstuffs, feedingstuffs, medicinal products for human and veterinary use, plants and live animals, products of human origin and products of plant or animal origin Motor vehicles and trailers, systems, components.

4) transport safety; rail, civil aviation, road, maritime transport.

5) protection;

6) nuclear safety;

7) food and feed safety, animal health and welfare; general requirements of food law.

8) Public health; Measures setting high standards of quality and safety for organs and substances of human origin Measures setting high standards of quality and safety for medicinal products and devices for medical use.

9) consumer protection; Consumer rights and consumer protection.

10) protection of personal data and privacy, and security of networks and information systems;

As an indication you can report this type of misconduct:

- Competencies
- Public Procurement
- Corporate income tax
- Financial interests of the syndicate (expenses, income and fundraising)
- Prevention of money laundering/financing of terrorist activities.
- Radiation protection and nuclear safety
- Environmental protection
- User protection
- Personal data protection and privacy
- Public health

Security of networks and information systems.

- Food safety
- Transportation safety
- Product safety
- Sexual harassment
- Harassment at work

The purpose of this document is to develop the procedure for this communication channel.

2. DEFINITIONS:

The definitions of terms frequently used in this document and in current regulations are listed below:

Informant: natural or legal person who has obtained information on infringements in a work or professional context and who brings them to the attention of ASOCIACIÓN INTERNACIONAL SKAL CLUBES, including in any case those provided for in Article 3 paragraphs 1 and 2 of Law 2/2023.

Person concerned: natural person to whom the informant attributes the commission of the infringements referred to in article 2 of Law 2/2023. Affected persons shall also be considered those who, without having been the object of information by the informant, through the acts of investigation of the procedure have become aware of the alleged commission by them of the aforementioned infringements.

Third parties: natural persons who may have knowledge of aspects related to the reported infringement, either as a direct or indirect witness and who may contribute information to the procedure.

Internal Information System (IIS): is the information channel established in SKAL CLUBS INTERNATIONAL ASSOCIATION to report on the actions or omissions provided for in Article 2 of Law 2/2023, with the functions and contents set out in Article 5.2 of that regulation. It includes the Internal Information Channel and the Information Management System.

Internal information channel: The channel specifically enabled by the company to receive information. The information received by any means in the company related to the object of this procedure, shall be sent to the internal information channel, which is created in the company under the administration of the person responsible for the Internal Information System of ASOCIACIÓN INTERNACIONAL SKAL CLUBES.

Information Management System: technological platform integrated in the Internal Information System, the purpose of which is the management, registration and conservation of the actions that take place as a result of the presentation of information to which Law 2/2023 is applicable.

Communication: a statement by which any Member of the Organization, Business Partner or Third Party records a question about the scope, interpretation or compliance with the regulations applicable to the Organization. Depending on its content, a communication may contain a query or a complaint.

Consultation: communication by which any Member of the Organization, Business Partner or Third Party requests a clarification, answer or criterion on the scope, interpretation or compliance with the regulations applicable to the Organization.

Complaint: communication regarding a possible breach of the applicable regulations to the person in charge of the internal information system.

Complainant: natural or legal person to whom an alleged non-compliance subject to investigation by the person in charge of the internal information system of ASOCIACIÓN INTERNACIONAL SKAL CLUBES is imputed.

Non-compliance: behavior, active or omissive, that involves the infringement of the regulations applicable to the INTERNATIONAL SKAL CLUBS ASSOCIATION. A breach may be more or less serious, ranging from the mere formal breach of a requirement included in an internal rule to the commission of acts constituting a crime potentially attributable to the Organization.

Members of the Organization: the members of the Board of Directors, executives, employees, workers or temporary employees or under a collaboration agreement, and volunteers of the Organization and the rest of the persons under hierarchical subordination of any of the above.

Responsible for the Internal Information System: A unipersonal or collegiate body, endowed with autonomous powers of initiative and control, which is entrusted, among other duties, with the responsibility of supervising the proper functioning of the Compliance Management System of the Organization in general. In SKAL CLUBS INTERNATIONAL ASSOCIATION it is constituted under the name of ethics committee, and is composed of four members: a main responsible (delegate).

The members of the System Manager may not receive instructions from any other body or unit of ASOCIACIÓN INTERNACIONAL SKAL CLUBES, nor may they be removed from their positions for issues related to their legitimate participation in the internal information system. Likewise, they are independent in the exercise of their functions and are not subject to hierarchy within said collegiate body.

Resolutions shall be adopted by majority vote.

The powers of management of the Internal Information System and the investigation of investigation files shall be delegated to one of its members, who shall be considered as the delegated manager.

The delegation may be made in favor of different delegated managers depending on the information received and the files processed. The delegated manager must inform the other members of the actions carried out and of any information requested by them.

Business Partners: any legal or natural person, other than Members of the Organization, with whom the Organization has or intends to establish any type of business relationship. This includes, but is not limited to, intermediaries such as agents or commission agents, external advisors, suppliers, customers.

Subjects affected by this document: all Members of the Organization, as well as Business Partners or Third Parties having a business relationship with ASOCIACIÓN INTERNACIONAL SKAL CLUBES.

3. SCOPE OF APPLICATION

This whistleblowing channel is established so that the different such as senior management, employees, partners, shareholders, persons belonging to the organization's administrative body, suppliers, company representatives in general, any person working for or under the supervision and management of contractors, etc., can make a complaint to the company's management.

The Company, subcontractors and suppliers, etc., with whom the Organization relates in a work or professional context, may communicate their doubts, suggestions, possible irregular conduct or any breach of the rules contained in the Code of Conduct, Anti-Corruption Policy or other internal or external regulations.

The Ethics or Whistleblower Channel must be easily visible on our company's website and easily accessible to the members of our company and/or, failing that, in a visible place in the physical center where the company operates.

4. MANAGEMENT OF THE ETHICS OR WHISTLEBLOWER CHANNEL

The ethical or whistleblower channel is a channel hosted on an external web platform that complies with the highest standards of confidentiality and information security, and allows the anonymity of the complaints and/or queries.

The management of the Ethical or Whistleblower Channel corresponds to an external company with which the pertinent service provision contract has been formalized and which complies with the confidentiality and security canons in the information received through the whistleblower channel. This entity must assume the tasks detailed below:

- a. Reception, verification and processing of incoming communications.
- b. Management and maintenance of the file of cases received and files generated.
- c. Review and control of the operation of the Ethical or Whistleblower Channel.
- d. Periodic updating of the Procedure.
- e. Keeping of a log book of information received and of the internal investigations to which they have given rise.

5. PRINCIPLES GOVERNING THE ETHICAL CHANNEL

In the implementation of the internal system of information and protection of the informant, ASOCIACIÓN INTERNACIONAL SKAL CLUBES, will act according to the principle of administrative efficiency. For this purpose, a committee is appointed as the System Manager, which allows the resolution of files quickly with guarantees of continuous operation, objective and multidisciplinary examination of the information and respecting the legally established deadlines.

1. **Obligation to communicate:** The Members of our entity, as well as other parties interested in it, who have rational and reasonable indications of the commission of an irregularity or of any act contrary to the legality, or to the applicable internal rules that the Organization voluntarily adopts, must communicate it to the Head of the Internal Information System.

In the case of persons who maintain an employment relationship with the Organization, a business relationship or the performance of a service, this obligation is considered an essential part of good faith in contractual compliance. Therefore, all employees have the obligation to inform the Head of the Internal Information System of any information or indication that a breach of the applicable regulations may have been or may be committed.

- II. **Confidentiality guarantee:** The identity of the person who reports a breach through the Ethics Channel will be treated as confidential information, and may even be anonymous. Therefore, it will not be disclosed to those who could be involved in a verification process.

Access to personal data in the Internal Information System by the personnel of ASOCIACIÓN INTERNACIONAL SKAL CLUBES INTERNATIONAL ASSOCIATION shall be limited, within the scope of their competences and functions, to:

- a) The System Manager and the delegated manager (main member with powers to manage the internal information system).
- b) The person in charge of human resources or the duly designated competent body, only when disciplinary measures may be taken against an employee. In the case of public employees, the competent body for processing the same.
- c) The Lawyer/s or other persons in charge of the processing that may be appointed from time to time.
- e) The data protection officer.

The data of the persons making the communication may only be disclosed to the administrative or judicial authorities, insofar as they may require it as a consequence of the procedure derived from the object of the communication, as well as to the persons involved in any subsequent investigation or judicial procedure initiated by and as a consequence of the same. The transfer of data will be made in accordance with the provisions of the legislation on protection of personal data.

- III. **Promotion of the Ethical Channel:** Our entity will promote the dissemination of the existence of this channel of complaints for the benefit of a better operation of its services, for which it appreciates and promotes its use.
- IV. **Whistleblower protection:** Whistleblowing, whether made by people outside or linked to the Organization, is a conduct that the Organization encourages and appreciates, for the benefit of the best performance of its business activity, and therefore may not give rise to any negative consequence for the whistleblower.
- V. **False reports:** A false report shall be understood as: (1) a report that is not based on facts or indications from which an anomalous fact or irregular behavior may reasonably be inferred; (2) a report made even when the author is aware of the falsity of the facts and/or voluntarily misrepresents them. In the event that, as a result of the investigation, it is found that a complaint has been filed in bad faith on the basis of false or misrepresented information, it shall be verified whether there is an employment relationship with the informant and, if so, the Director or person in charge of Human Resources shall be notified so that he/she may take the disciplinary measures he/she deems appropriate.

6. RECEIPT OF COMMUNICATIONS

In addition to the complaints channel, you may contact the entity by post, telephone or e-mail, using the contact details provided on the cover page of the manual, addressed to the attention of the Head of the Internal Information System.

7. COMPLAINT MANAGEMENT SYSTEM

It includes the computer tools enabled by ASOCIACIÓN INTERNACIONAL SKAL CLUBES INTERNATIONAL to register and file the communications received and the documentation generated in its processing process.

The Complaint Management of ASOCIACIÓN INTERNACIONAL SKAL CLUBES INTERNATIONAL has the necessary technical and organizational security measures to guarantee the highest possible level of confidentiality.

Information containing sensitive personal data will be treated with appropriate security measures in accordance with the provisions of the Organic Law 3/2018 of December 5, 2018, on the Protection of Personal Data and Guarantee of Digital Rights and the EU Regulation 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons (hereinafter referred to as GDPR).

The Internal Information System Manager (RSII) is collegiate body composed of six members.

The person in charge of the Internal Information System shall keep an updated list of persons with the capacity to access the information contained in the Whistleblower mailbox, stating the actions they may take, if deemed appropriate. Access to the data contained in documents processing the whistle-blowing channel shall be limited exclusively to the personnel who carry out the functions of compliance, internal auditing of the Organization and, in due course, external auditing.

8. PROCESS FOR PROCESSING COMMUNICATIONS RECEIVED

The processing of the communications received must be carried out in accordance with the following phases:

1. Receipt of communication.
2. Preliminary analysis of its contents.
3. Admission for processing.
4. Registration.
5. Acknowledgement of receipt.
6. Transfer or delegation.
7. Instruction or verification of the facts.
8. Resolution and proposed action.
9. Communication of the Resolution to those affected.
10. Closing of the file and preparation of reports to the governing bodies.

8.1 Receipt of communication.

Communications from the Ethics Channel can be received through the different means of access to the Channel as described in section 5 of this procedure.

Once the communication has been received, the person in charge of the internal management of the complaints will forward it to the person in charge of the Internal Information System, who will act as follows

according to its content follows:

- If the content of the communication is a consultation, the Head of the Internal Information System shall respond as soon as possible to the issues raised, by same means by which the consultation was communicated to him/her;

8.2 Preliminary analysis of its contents.

Any communication that refers to a possible non-compliance (i.e. a complaint) must be subject to a preliminary analysis by the person in charge of the Internal Information System to decide on its possible admission and registration or rejection.

The person in charge of the Internal Information System shall document the reasons for admitting for processing and registering or rejecting a communication regarding a possible non-compliance, by means of a form, which may contain, depending on the case, the following information:

- Descriptive name of the complaint, including its unique reference number and date of receipt.
- Summary of data provided in the complaint, with the discrimination of objective data and subjective data.
- Analysis of the information and documentation submitted with the complaint.
- Assessment of the content of the report and the reliability of the informant. The anonymity of the informant will be treated, in principle, as an indication of lower credibility of the reported facts.
- Decision on the admissibility of the complaint, with expression, if deemed appropriate, of the actions to be taken.
- Exceptional measures adopted, in the event that the person in charge of the Internal Information System has considered them necessary or advisable for reasons of urgency.
- Designation of the responsible instructor, if it is deemed convenient to delegate this function, by the person in charge of the Internal Information System.

In this preliminary analysis, the advisability of referring information that is not the subject of this Channel or that has a different and specific procedure, if applicable, to other instances of the entity will be assessed.

In the case of a communication that affects the actions of Members of our organization, it shall be verified in collaboration with the area that maintains the interlocution with said Member and, if applicable, it shall be forwarded to the person in charge of the Internal Information System that performs similar tasks in that organization.

In the case of communications that reveal a malfunction of any Department or Area of the Organization or a breach of commitments to customers, the channels established to deal with this type of complaints or claims shall be used, informing the informant of the transfer thereof.

It will also be decided whether it is appropriate to join the investigation to other similar proceedings already underway.

8.3 Admission for processing.

In order to be admitted for processing, the complaints must contain the following information:

- The events or behaviors it affects, and their impact on the Organization, the reporting person, colleagues, Business Partners, or Third Parties.
- The elements of accreditation or proof available (documents, witnesses, etc.).

The lack of identification of the informant will not be a sufficient fact to rule out the filing of a complaint. In the case that the communication was anonymous, the person in charge of the internal system of information in reason of the due diligence will value to undertake a verification of the facts or its rejection without more formalities. To do so, he/she must evaluate the appearance of veracity of the report and the data or indications it provides. In any case, the decision must be documented in writing.

No complaint will be processed in , notoriously, the action that is the object of the complaint does not constitute conduct that could imply the commission of any irregularity or any act contrary to the law or the rules of conduct included in the Code of Ethics.

8.4 Registration.

Complaints admitted for processing shall be recorded in a register book with a unique reference number so that it can be easily located, by completing a standardized registration form.

8.5 Acknowledgement of receipt.

Once the preliminary analysis of the report has been carried out, if the informant is correctly identified in the report, the person in charge of the internal information system will proceed to acknowledge receipt of the report, with information in any of the following ways: Regardless of the categorization of the report, the person in charge of the Internal Information System will send the informant an acknowledgement of receipt of the report within a maximum period of 7 calendar days from the date of receipt.

If the complaint is considered irrelevant, inappropriate or not related to the purposes of this Procedure, an informative notification will be sent to the informant.

The informant should also be informed of the transfer to other channels for handling commercial or other complaints or claims.

If the informant decides to make an anonymous report without providing a contact e-mail, he/she can type in a password and will be prompted with a link to access the report information that will be generated after the submission, or if he/she leaves this field blank, the access will be direct.

When the complaint is considered relevant, but its content is insufficient, incomplete, or does not provide the necessary detail for the file to be opened, then a notification will be sent informing the informant of the acceptance of the communication and requesting the necessary additional information.

When the complaint is relevant, and the information or documentation provided is sufficient for the initiation of the corresponding investigation, then a notification will be sent informing the informant of the initiation of the corresponding investigation.

INTERNATIONAL SKAL CLUBS ASSOCIATION must guarantee at all times the confidentiality of the informant and the absence of reprisals against complaints made in good faith. For this reason, the identity of the informant or those circumstances that make him/her identifiable from the denounced will be excluded from the information provided to the denounced in the exercise of his/her right of access.

The period for acknowledging receipt of reports to informants should not exceed seven calendar days.

However, where there is a significant risk that such communication would jeopardize the effective investigation of the facts that are the subject of the complaint or the collection and analysis of the necessary evidence, the person in charge of the internal reporting system may include in the file a written justification for waiving this communication.

8.6 Transfer or delegation.

The person in charge of the internal information system may delegate all or part of the investigation phases or request the support of specialists from the Areas or subsidiary companies to assist him/her with the investigation of complaints, if any.

These instructors shall maintain confidentiality and professional secrecy in their intervention and shall in all cases respect the principles of this procedure.

If a complaint received through the Ethics Channel falls within the scope of the Confidential Counsel's competence in matters of sexual harassment, the person in charge of the internal information system shall promptly forward it to the Confidential Counsel's Office for processing. The Confidential Counseling shall inform the Head of the Internal Information System of the closure of its procedures so that it can include them in its reports to the governing bodies.

If, at any time during the processing, the existence of judicial or administrative proceedings for the same facts becomes known, the person in charge of the internal information system may agree to suspend the actions of the Ethics Channel and resume them if there are relevant aspects that have not been decided in those proceedings.

8.7 Instruction or verification of the facts.

The person in charge of the internal information system shall inform the person complained of the content of the complaint that affects him/her, giving him/her the opportunity to explain and prove his/her position with respect to its content.

The investigation will be carried out by the person in charge of the internal information system or the person or persons designated by him/her for this purpose, depending on the type of complaint and the verifications required. In the course of the investigation, following actions may be carried out:

8.7.1. Request for clarification/additional information: where necessary, the person who made the communication shall be requested to clarify or supplement it, providing the documents and/or data that may be available to prove the existence of the irregular action or conduct.

8.7.2. Verification of the truthfulness and accuracy of the communication in relation to the conduct described, respecting the rights of those affected. All Members of the Organization are obliged to cooperate loyally during the verification process; the interventions of witnesses and affected parties shall be strictly confidential. Notes or reports may be requested from affected Departments or Areas.

8.7.3. Interview with the accused: respecting his rights, he will be informed of the content of the communication so that he can explain his version of what happened and can bring the means of proof at his disposal. Private interviews will also be held with all persons who may be involved. In any case, written minutes shall be taken of these interviews, which shall be signed by those involved at the end of the meetings.

8.7.4. Depending on the nature of the facts under investigation, interviews may be conducted in the presence of a witness (supervisor, teammate or other person deemed appropriate). In this case, the witness must also sign the minutes of the meetings.

8.7.5. Expert reports from internal or external professionals.

8.7.6. Access to documents related to the reported event, including corporate e-mails of the defendant, in accordance with the rules established for this purpose.

8.7.7. Other actions deemed necessary during the processing.

The person in charge of the internal information system or, if applicable, the investigator, shall keep a written record of all investigation sessions and interviews conducted during the course of the investigation.

In the case of formal meetings, at the end of each meeting, a summary note shall be signed with the agreement, as far as possible, of all those present.

8.8 Resolution and proposed action

Once the investigation process has been completed, the person in charge of the internal information system shall draw up a report and a conclusion or resolution. If an instructor has been involved, he/she shall submit a signed report with his/her proposed resolution, which shall also be ratified by the signature of the person in charge of the internal information system. The resolution report shall contain at least the following points:

8.8.1. Description of the reported case.

8.8.2. Actions carried out during the investigation of the file, as well as any relevant documentation analyzed that may provide evidence to support the conclusions.

8.8.3. Results obtained in the research.

8.8.4. Evaluation or qualification of the facts ascertained.

8.8.5. Proposal, where appropriate, of corrective measures, addressed to whoever has the capacity to decide and execute them.

The procedure must be completed in the shortest possible time, not exceeding three months from receipt of the communication or, if no acknowledgement of receipt was sent to the informant, three months from the expiration of the 7-day period after the communication was made, except in cases of particular complexity that require an extension of the period, in which case, this may be extended up to a maximum of another 3 additional months.

If the resolution concludes that a Member of the Organization has committed any non-compliance, corrective measures shall be applied and, if appropriate, shall be transferred to the Director or head of the Human Resources Area for the application of the corresponding disciplinary measures or, if appropriate, to the Director of the Legal Counsel Area.

If the involvement is of a Business Partner supplying goods, services and/or supplies, the person responsible for the internal information system shall inform the Department or Area that has carried out the contracting or is responsible for the fulfillment of its commitments.

Independently of the above measures, if the actions verified are related to an administrative or judicial action, whether the Organization is a party or not, the Legal Counsel's Office, if any, and the competent authorities shall be informed immediately.

When the content of the complaint or the investigation thereof reveals possible existence of relevant criminal liabilities that may affect the Organization, the person in charge of the internal information system shall immediately inform the entity's management body, which shall be responsible for adopting the pertinent decisions regarding the complaint, once it has received an appropriate report on its content.

In the event that a complaint is found to have been filed in bad faith on the basis of false or misrepresented information by an employee, this will be reported to the Director or Human Resources Manager for disciplinary action, as appropriate.

8.9 Communication of the resolution to the affected parties

The person in charge of the internal reporting system shall communicate in writing the completion of the investigation to the informant and the reported person and his/her assessment, indicating whether or not there has been a breach of the regulations applicable to the Organization and, in particular, of its Code of Ethics.

8.10 Closing of the file and preparation of the logbook

In any case, of the communications received, qualification and resolution, a record book will be created without personal data, in order to undertake the corresponding studies and reports, and to promote the correction of the situations in which it is appropriate.

9. PROTECTION PERSONAL DATA PRIVACY CRITERIA FOR THE ETHICAL OR WHISTLEBLOWER CHANNEL

1. Object

The purpose of this section of the Ethical Channel or complaints procedure is to inform the communicating parties of the data processing that will be carried out for the management and processing the complaints submitted through it.

For the correct configuration and design of the Ethical Channel, the Organization fully complies with the applicable regulations on data protection; in particular Regulation (EU) 2016/679 of the European Parliament and of the Council 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data and its implementing regulations.

Likewise, the Ethical Channel has been designed in accordance with Organic Law 3/2018, of December 5, on Personal Data Protection and Guarantee of Digital Rights.

2. Processing of your personal data and legitimacy

The purpose of the Ethics or Complaints Channel is to manage the notifications received regarding breaches of the regulations applicable to ASOCIACIÓN INTERNACIONAL SKAL CLUBES, committed by Members of the Organization or Business Partners, to carry out the investigation of the facts denounced and to adopt the pertinent corrective measures.

This is a confidential communication channel between Members of the Organization, Business Partners and Third Parties linked to the Organization.

Personal data will not be collected if it is manifestly not relevant to the processing of specific information or, if collected by accident, will be deleted without undue delay.

The information contained in the Channel will be deleted three months after the resolution of the file and will be cancelled once the legal periods during which administrative or judicial proceedings may arise for the legal person have elapsed and, in any case, not before 10 years if the complaint is related to money laundering or financing of terrorism.

3. Principle of proportionality and minimization of data

- Personal data collected within the framework of the Ethics Channel: Its use will be limited to what is strictly and objectively necessary to process the complaints and, where appropriate, to verify the reality of the reported facts;
- They will be processed at all times in accordance with applicable data regulations, for legitimate and specific purposes in connection with the investigation that may arise as a result of the complaint;
- They shall not be used for incompatible purposes;
- They shall be adequate and not excessive in relation to the aforementioned purposes.

4. Limitation of data access

Access to the data contained in these systems shall be limited exclusively to the bodies entrusted with the development of the entity's compliance, internal audit and, when appropriate, external audit functions.

Only when disciplinary measures may be taken against a Member of the Organization, the processing of the data will be allowed to personnel with Human Resources management and control functions.

Likewise, and as indicated above, the Organization may use the support of third party professionals, external to the Organization, for the provision of certain services related to the management of the Ethical Channel.

If the information received contains special categories of data, it will be deleted immediately, unless the processing is necessary for reasons of essential public interest as provided for in Article 9.2.g) of the General Data Protection Regulation, as provided for in Article 30.5 of Law 2/2023.

5. Security and confidentiality measures

The Organization shall ensure that all necessary technical and organizational measures are taken to preserve the security of the recorded data in order to protect it from unauthorized disclosure or access.

To this end, the Organization has adopted appropriate measures to guarantee the confidentiality of all information and will ensure that the data relating to the identity of the informant will not be disclosed to the reported person during the investigation, respecting in any case the fundamental rights of the person, without prejudice to any action that may be taken by the competent judicial authorities.

10. COMPLIANCE FUNCTION COMMITMENTS

The person responsible for the internal information system, as well , in their support, the persons who have acted by their designation, and any person involved in the management and processing phases of the Ethics Channel or in the processing of communications, must perform the work with the utmost diligence and confidentiality, refraining from disclosing information, data or background information to which they have access in the exercise of their duties, as well as from using them for their own benefit or for the benefit of a Third Party.

The person in charge of the internal information system and any person collaborating in the Ethical Channel management procedure shall refrain from acting if, due to the persons concerned by the communication or the matter in question, a conflict of interest arises, notifying the entity's management body and assigning the processing to a qualified person who does not have such a situation.

11. RELATION TO OTHER EXISTING PROCEDURES

This Ethics Channel should not interfere with the procedure of the Confidential Counseling Office in charge of handling cases of harassment and/or sexual violence, which will continue to be governed by its specific regulations.

12. STATEMENT OF COMPLIANCE

Since compliance with ethical norms and standards involves the entire Organization and constitutes a strategic objective for the same, all personnel are expected to know and respect the contents of this Procedure.

SKAL CLUBS INTERNATIONAL ASSOCIATION. will react of immediately in the event of any breach of the provisions of this Procedure, in accordance with the provisions of its internal regulations and within the parameters established in the legislation in force.

13. APPROVAL, ENTRY INTO FORCE AND UPDATING

This Ethical Channel has been approved by the Board of Directors at its meeting, where the reference date is assigned to the annual version 1.

From that moment on, it is fully in force in all its terms.

This Ethical Channel procedure must be kept up to date over time. To this end, it must be reviewed on an ordinary annual basis, and on an extraordinary basis, whenever there are changes in the strategic objectives or applicable legislation. The person in charge of the Internal Information System is responsible for assessing any proposal for modification.

CHANGE CONTROL

Version 1.0 approved by the Administrative Body

Version	Date of Modification	Object of the Modification	Affected sections
2.0			
3.0			
4.0			