

## *Ukraine Cultural Heritage Fund – UCHF*

### Annex 1 to Board Decision No. BD-UCHF-2026-05 **Rules of Procedure of the Ukraine Cultural Heritage Fund**

#### **ARTICLE 1: NAME, HEADQUARTERS AND BODIES OF THE ASSOCIATION**

##### **1.1 Name and Headquarters**

The Ukraine Cultural Heritage Fund (“UCHF”) is a multi-donor platform for international support duly formed as a non-profit association (*association sans but lucratif – ASBL*) under Belgian law.

Its aim is to attract, leverage, manage, and allocate resources for the implementation of programmes and projects supporting the preservation, protection, restoration, rehabilitation, and sustainable use of cultural heritage, as well as the development and promotion of culture and creative industries in Ukraine.

Its headquarters are in Brussels, Belgium.

##### **1.2 Bodies**

The UCHF is governed by the provisions of the Belgian Code of Companies and Associations of 23 March 2019, as amended from time to time, by its Statutes, and by these Rules of Procedure. The Association is duly registered with the Belgian Crossroads Bank for Enterprises (*Banque-Carrefour des Entreprises – BCE*).

The governing bodies of the Association are those listed in Chapters III, IV and V of its Statutes, namely the General Assembly, the Board of Directors (“the Board”), the Audit Committee, the Expert Committee, the Ethics and Governance Committee and the General Secretariat. Other bodies may be established.

#### **ARTICLE 2: THE GENERAL ASSEMBLY**

##### **2.1 Remit**

The General Assembly is the supreme decision-making body of the Association. It exercises all powers conferred to it by law and by the Statutes, in particular those set out in Article 13 of the Statutes.

##### **2.2 Composition**

The General Assembly is composed of Members of the Association and shall be presided by the Chair of the Board.

##### **2.3 Meeting of the General Assembly**

The General Assembly shall meet in ordinary session as often as necessary and at least once a year at such time and place determined by the Board.

Its members may be reimbursed for expenses incurred in connection with attendance at governing meetings or other representative functions.

The Association can be convened in an Extraordinary General Assembly at any time by decision of the Board or if one half of the Members requests it. The agenda must specify the reasons for such convening.

##### **2.4 Convening and Agenda**

Meetings of the General Assembly shall be convened by notification by the President of the General Assembly. The invitation shall indicate the date, time, and modalities of the meeting.

The agenda shall be drawn up by the Board and sent via electronic means, at least two weeks ahead of the meeting. Proposals by Members may be included in the agenda.

##### **2.5 Quorum**

The General Assembly is validly constituted as long as more than half of the Members are present or represented.

##### **2.6 Chairing of Meetings**

The President of the General Assembly, who is also the Chair of the Board, presides over the meeting. In the event that the President is absent, the meeting may be presided over by another Board Director appointed for that purpose by the Chair of the Board.

### **2.7 Decision-Making**

The President shall use best efforts to make decisions by consensus. If consensus is not reached, any Member may call for a vote.

Except in cases provided for in the Statutes, decisions of the General Assembly shall be taken by a simple majority of the votes of Members present or represented. In the event of equal votes, the President has the casting vote.

If the General Assembly does not have a quorum of more than half of the Members, a new General Assembly shall be convened under the same conditions. It shall validly decide on the proposal by a majority of two thirds of the votes, whatever the number of Members present or represented.

Any resolution concerning an amendment of the Statutes, the exclusion of a Member, or the dissolution of the Association shall be taken by a two-thirds majority of the Members present or represented.

### **2.8 Means of Meeting**

The General Assembly may meet and validly deliberate by videoconference, teleconference, or by any other means of communication that allows the identification of participants and the recording of each Member's vote.

### **2.9 Decision Between Meetings**

Between meetings, the President of the General Assembly may ask the General Assembly to pass resolutions using a vote through electronic channel.

The quorum and terms of convening and decision-making shall be the same as those for ordinary meetings.

Decisions made in this way have the same legal force as decisions made in an ordinary meeting and shall not replace the meetings provided for in the Statutes.

### **2.10 Silence Procedure**

At the initiative of the President of the General Assembly, if necessary, referred by a Member or the Managing Director, the General Assembly may be called upon to approve ordinary or urgent decisions electronically using a silence procedure.

Members shall receive the relevant reference documents and the text of the draft decision and shall have at least:

- three (3) working days to object in the case of urgent decisions;
- seven (7) working days to object in the case of ordinary decisions.

If a written objection is received from a Member and it is not withdrawn before the deadline for submission of objections, the resolution shall not be considered to have been passed.

Decisions adopted in this way have the same legal force as decisions adopted at an ordinary meeting of the General Assembly.

### **2.11 Records**

The records of decisions of the General Assembly shall be signed by the President of the General Assembly or, failing that, by the person appointed as replacement. They shall be kept at the registered office of the Association at the disposal of the Members.

## **ARTICLE 3: MEMBERS**

### **3.1 Admission of Members**

Applications for membership shall be submitted to the General Assembly for approval in accordance with the Statutes.

The General Secretariat shall ensure that applications are transmitted to the competent bodies and that applicants are informed of the decision of the General Assembly.

### **3.2 Representatives of Members**

Legal entity Members shall designate their representative(s) in writing.

Any change in the representative of a Member or in the legal structure on which the membership is based shall be notified without delay to the Chair of the Board, in accordance with the Statutes.

The General Secretariat shall keep an up-to-date record of designated representatives.

### **3.3 Member's Commitments**

All Members shall comply with the Statutes and the Rules of Procedure approved by the General Assembly.

### **3.4 Contributions**

Members' contributions shall be determined by the General Assembly in accordance with the Statutes.

The General Secretariat shall manage the administrative aspects of Members' contributions under the supervision of the Board.

### **3.5 Resignation and Loss of Membership**

Any resignation of a Member shall be notified in writing to the Chair of the Board in accordance with the Statutes.

The General Secretariat shall record resignations and inform the relevant bodies.

### **3.6 Exclusion of Representatives**

Proposals for exclusion of representatives shall be handled in accordance with the Statutes.

The General Secretariat shall ensure that the representative concerned is informed of the procedure and that the relevant bodies are provided with the necessary documentation.

### **3.7 Liability**

Members incur no personal responsibility for the obligations of the Association, in accordance with the Statutes.

## **ARTICLE 4: THE BOARD OF DIRECTORS**

### **4.1 Remit**

The Board is the administrative and operational body of the Association.

It exercises the powers conferred upon by the Statutes, including approving the Association's strategy and policies, managing and running the Association, implementing the decisions of the General Assembly, and reporting on the Association's work to the General Assembly.

### **4.2 Composition**

The Board is composed of Directors appointed by the General Assembly and shall comprise a minimum of five (5) and maximum of nine (9) Directors.

The Directors shall be chosen from among the Members of the General Assembly or from qualified personalities approved by the General Assembly, which may include the Managing Director of the General Secretariat.

The Board shall include the representatives of the Founding Members as well as the Managing Director of the General Secretariat.

One Director seat shall be reserved for a representative of the Ukrainian authorities and one Director seat for a representative of Ukrainian civil society.

The Chair of the Board may invite the Chairs of appointed committees, members of the General Secretariat, and other experts relevant to the matters under discussion to attend Board meetings; such invitees shall not have the status of Board members and shall have no voting rights.

### **4.3 Appointment, Term and Dismissal**

Board Directors are appointed by the General Assembly for a term of three (3) years, renewable. They may be dismissed at any time by the General Assembly on a simple majority of votes.

Board Directors shall carry out their duties free of charge. They may be reimbursed for expenses incurred in connection with attendance at governing meetings or other representative functions.

If, by death, disappearance, voluntary resignation, expiry of term of office or dismissal, the number of Directors falls below the statutory minimum, the Board shall continue to exercise its powers throughout the term of office of the Directors who remain.

#### **4.4 Chair and Vice Chair**

The Board shall elect a Chair and a Vice Chair from among its Directors. They are appointed for a term of three (3) years, renewable.

The Chair of the Board shall also be the President of the General Assembly.

The Vice Chair shall replace the Chair if and as long as the Chair is unable to carry out his or her functions, or until the Board elects a new Chair.

#### **4.5 Meetings of the Board**

The Board shall meet as often as necessary and at least once a year.

#### **4.6 Convening and Agenda**

Meetings of the Board shall be convened by notification by the Chair of the Board. Invitations shall indicate the date, time, and modalities of the meeting.

The agenda shall be drawn up by the Chair of the Board with the support of the Managing Director of the General Secretariat and sent via electronic means at least one (1) week ahead of the meeting.

#### **4.7 Validity of Meetings**

The Board is validly constituted as long as more than half of the Board Directors are present.

If a Board Director cannot attend a meeting, he or she may give a proxy to another Board Director. No Director may hold more than one proxy.

#### **4.8 Chairing of Meetings**

The Chair of the Board presides over meetings of the Board. In the event that the Chair is absent, the meeting shall be presided over by the Vice Chair.

#### **4.9 Decision-making**

The Chair shall use best efforts to make decisions by consensus. If consensus cannot be reached, any Board Director may call for a vote. Decisions of the Board shall be taken by a simple majority of votes of Directors present or represented. In the event of equal votes, the Chair shall have the casting vote.

#### **4.10 Means of Meeting**

The Board may meet and validly deliberate by videoconference, teleconference, or by any other means of communication that allow the identification of participants and the recording of each Board Director's vote.

#### **4.11 Decisions Between Meetings**

Between meetings, the Chair of the Board may ask the Board to pass resolutions by electronic vote.

The quorum and terms of convening and decision-making shall be the same as those applicable to ordinary meetings.

Decisions taken in this manner shall have the same legal force as decisions taken at an ordinary meeting and shall not replace the meetings provided for in the Statutes.

#### **4.12 Silence Procedure**

At the initiative of the Chair of the Board, if necessary, referred by a Director or the Managing Director, the Board may be called upon to approve ordinary or urgent decisions electronically using a silence procedure.

Board Directors shall receive the relevant reference documents and the text of the draft decision and shall have at least:

- three (3) working days to object in the case of urgent decisions;
- seven (7) working days to object in the case of ordinary decisions.

If any written objection is received from a Board Director and not withdrawn before the deadline for the submission of objections, the resolution shall not be considered to have been passed.

Decisions adopted through the silence procedure shall have the same legal force as decisions adopted at an ordinary meeting of the Board.

#### 4.13 Records

The records of decisions of the Board shall be signed by the Chair of the Board or, failing that, by the Vice Chair. They shall be kept at the registered office of the Association and made available to the Members of the General Assembly.

#### 4.14 Committees

The Board shall appoint the members of permanent or ad hoc committees created by the General Assembly to assist in fulfilling its mandate.

These committees shall include:

- an Audit Committee;
- an Expert Committee;
- an Ethics and Governance Committee.

Each Committee shall operate under terms approved by the Board and shall report regularly to it.

#### 4.15 Legal Representation

All judicial action, as plaintiff or defendant, will be handled by the Board, represented by its Chair.

### ARTICLE 5: THE AUDIT COMMITTEE

#### 5.1 Remit

In accordance with the Statutes, the Audit Committee shall be responsible for:

- monitoring compliance by the Association and its stakeholders with appropriate financial, accounting and internal control standards, as described in the Association's policies, codes, and requirements;
- monitoring internal control systems and the follow-up of audit findings, and acting as an interface with the statutory auditor, without prejudice to the auditor's full independence and statutory reporting obligations;
- ensuring that the operations and management of the General Secretariat are subject to appropriate financial oversight; The annual financial statements of the Association shall be submitted to the Audit Committee before they are submitted to the General Assembly for approval. The Audit Committee's opinion must be attached to the annual financial statements when they are presented to the General Assembly. The Chair of the Audit Committee shall make a presentation of the Committee's opinion to the General Assembly during the General Assembly meeting reviewing the annual financial statements of the Association. This review by the Audit Committee shall not affect the statutory auditor's independent examination and reporting directly to the General Assembly.

The Board shall ensure that the annual financial statements, together with the opinion of the Audit Committee and the report of the Auditor, are submitted to the General Assembly in accordance with the Statutes.

#### 5.2 Composition

The Audit Committee shall be composed of **two (2) or three (3)** members appointed for a term of three years, renewable twice, by the Board.

The Audit Committee shall include:

- a maximum of one (1) member of the Board;
- one or two other members, who shall not be members of the Board.

The Audit Committee may only conduct business with a quorum of all of its members in attendance, in person or by videoconference or teleconference.

Members of the Audit Committee shall not under any circumstances be employed by the UCHF or be a close family member or the partner or spouse of a member of the Board.

Members of the Audit Committee shall perform their duties in an independent and honorary capacity. The work of the Audit Committee and of its members shall be carried out free of charge. Members shall not be entitled to any remuneration, fees, or honoraria for their services, without prejudice to the reimbursement or funding of duly approved expenses as provided for in these Rules of Procedure.

### 5.3 Chair

The Audit Committee shall elect its Chair from among its members who are not members of the Board. The Chair shall be appointed for a term of three (3) years, renewable twice.

### 5.4 Vacancy and Removal

A vacancy on Audit Committee resulting from death, resignation, disqualification or any other reason shall be filled in the same manner as the appointment of Audit Committee members.

Disqualification of a member of the Audit Committee may be decided by the Board.

However, if a member of the Audit Committee does not attend, in person or by teleconference or by videoconference, any Audit Committee meeting for a period of more than one (1) year, the Board may decide to terminate that member's mandate.

### 5.5 Meetings and Operating Procedures

The Audit Committee shall meet at the request of at least one of its members, and at least once per year.

The Chair of the Audit Committee shall notify each member by letter or e-mail no less than two weeks before the date of the meeting.

Participation in meetings of the Audit Committee may be in person, by videoconference or teleconference or any other means of communication enabling the member to follow the discussions and participate in real time.

The Audit Committee may also be consulted between meetings by electronic means.

### 5.6 Opinions and Reporting

The opinions, recommendations, studies and expert assessments of the Audit Committee shall be adopted by a two-third majority of its members present physically or by videoconference or by teleconference.

Each member of the Committee shall have one vote.

The opinions, recommendations, studies and expert assessments of the Audit Committee meetings shall be kept and signed by the Chair of the Committee and sent to the Board and to the General Secretariat as early as possible and at the latest for the following Board meeting.

The opinions and recommendations of the Audit Committee are advisory in nature and shall not replace, limit or qualify the statutory auditor's conclusions or legal responsibilities.

## ARTICLE 6: THE EXPERT COMMITTEE

### 6.1 Remit

The Association's Expert Committee assists the Board in an advisory capacity in order to provide the highest level of international expertise on the scientific aspects of all issues relating to the selection and evaluation of programmes and projects to be financed in the field of cultural heritage, culture and creative industries.

The Board may consult the Expert Committee on all matters within its remit. It shall be consulted before decisions concerning the framing of the UCHF's strategy, the allocation of funding to programmes and projects, and recommendations on panels of experts who examine and assess projects.

The Expert Committee shall comprise no fewer than **three (3)** and no more than **eleven (11)** members.

Members of the Expert Committee shall not under any circumstances be employed by the UCHF or be a close family member or the partner or spouse of a member of the Board.

Members of the Expert Committee shall perform their duties in an independent and honorary capacity. The work of the Expert Committee and of its members shall be carried out free of charge. Members shall not be entitled to any remuneration, fees, or honoraria for their services, without prejudice to the reimbursement or funding of duly approved expenses as provided for in these Rules of Procedure.

### 6.2 Appointment of Members of the Expert Committee

Members of the Expert Committee shall be appointed by a decision of the Board for a three-year term, renewable twice.

In order to ensure the continuity of the UCHF's activities, when the terms of more than half of these members expire in the same year, the Board may decide to extend by one year up to half of the expiring terms.

Members of the Expert Committee shall be appointed by name. They may not designate an alternate.

### **6.3 Vacancies on the Expert Committee**

A vacancy on the Expert Committee resulting from death, resignation, disqualification or other reason of a member of the Expert Committee shall be filled in the same manner as for the appointment of Committee members. The new member shall serve for the unexpired term of his or her predecessor.

Disqualification of an Expert Committee member can only be decided by the Board following a resolution of the Expert Committee approved at a three-quarter majority of its members.

However, if a member of the Expert Committee does not attend, in person or by teleconference or by videoconference, any Committee meeting in a period of more than one (1) year, his or her term can be ended by an ordinary decision of the Board.

### **6.4 Chair of the Expert Committee**

#### **a. Appointment**

The members of the Expert Committee shall elect the Chair of the Expert Committee from among their number. The Chair of the Expert Committee shall serve for a term of three (3) years, renewable twice.

#### **b. Functions**

The Chair represents all the members of the Expert Committee.

The Chair speaks for the Expert Committee and must faithfully represent the views and opinions of each member.

### **6.5 Quorum**

The Expert Committee may only conduct business with a quorum of two-thirds of members in attendance, in person or by videoconference or teleconference.

The Expert Committee shall meet at least once a year.

### **6.6 Responsibilities of the Expert Committee**

#### **a. Role**

The Expert Committee comprises a network of experts with the highest level of international expertise in the fields relevant to the purpose of the Association. Its purpose is to provide the Board with an advisory opinion on matters within the competence of its members.

The Board may consult it at any time, and must do so on the following matters:

- recommendations for Board decisions concerning the Association's strategy;
- recommendations for Board decisions concerning the award of funding to programmes and projects;
- recommendations for panels of scientific experts who examine and assess programmes and projects.

Any consultation of members of the Expert Committee must be addressed to all its members.

#### **b. Expert Committee Opinion on the Award of Programmes and Project Funding**

The award of funding to programmes and projects aimed at supporting preservation, protection, restoration and sustainable use of cultural heritage, as well as the development and promotion of culture and creative industries in Ukraine, is central to the Association's mission.

The process by which funding is awarded to identified programmes and projects shall be defined in granting scheme adopted by the Board.

All applications submitted for funding decision and meeting the criteria for eligibility for funding determined beforehand by the Board shall be examined by the Expert Committee, except for funding applications approved under simplified procedures defined in advance by the Board.

Resolutions of the Expert Committee shall require a two-thirds majority of the Expert Committee members present in person, by videoconference or by teleconference.

The Expert Committee may also be consulted, between meetings, by electronic means.

The opinion of the Expert Committee is provided to the Board on an advisory basis. If necessary, individual opinions from Committee members may also be provided to the Board.

### **c. Constitution of scientific review panels**

Except in an emergency situation determined by the Board and except for grants of a limited size as defined by the Board, all applications submitted for funding of programmes and projects that meet the criteria for eligibility for funding shall be examined by independent ad hoc panels of experts, chosen for their scientific expertise in the relevant field.

The panels of independent experts shall be proposed by the General Secretariat, taking into account the recommendations of the Expert Committee. The Board may weigh in on, or raise objections to, the proposed composition of the panels.

The opinions of panels of experts shall be submitted to the Board with the opinions of the members of the Expert Committee.

## **ARTICLE 7: THE ETHICS AND GOVERNANCE COMMITTEE**

### **7.1 Remit**

The Ethics and Governance Committee shall make recommendations to the Board regarding:

- the respect by the Association, the members of its Board and its Committees, and its staff, of ethical standards, as well as staff remuneration as defined by the Association's Code of Ethics;
- the good governance of the Association, and in particular the revision of the Statutes or of the Rules of Procedures

### **7.2 Composition**

The Ethics and Governance Committee shall be made up of **three (3)** members, appointed by the Board.

The members of the Ethics and Governance Committee shall be appointed for three years. Their term shall be renewable twice.

The Ethics and Governance Committee shall appoint its Chair from among its members. The Chair shall be appointed for a term of three years, renewable twice.

Members of the Ethics and Governance Committee shall not under any circumstances be employed by the UCHF or be a close family member or the partner or spouse of a member of the Board.

Members of the Ethics and Governance Committee shall perform their duties in an independent and honorary capacity. The work of Ethics and Governance Committee and of its members shall be carried out free of charge. Members shall not be entitled to any remuneration, fees, or honoraria for their services, without prejudice to the reimbursement or funding of duly approved expenses as provided for in these Rules of Procedure.

### **7.3 Meetings and Operating Procedures**

The Ethics and Governance Committee shall meet whenever its Chair or one of its members deems it necessary. It also meets at the request of the Chair of the Board.

Participation in meetings may be by videoconference or teleconference or any other means of communication enabling the members of the Ethics and Governance Committee to follow the discussions and participate in real time.

The Ethics and Governance Committee may only deliberate if two-thirds of its members are present, in person or by videoconference or by teleconference.

The Ethics and Governance Committee may also be consulted, between meetings, by electronic means. At the request of the Chair of the Committee, the Managing Director of the General Secretariat or his or her representative may attend meetings of the Committee.

The advice, recommendations, studies and reports of the Ethics and Governance Committee shall be adopted by a two-thirds majority of votes of members present physically or by videoconference or teleconference. Each member of the Committee shall have one vote.

## **Article 8: THE GENERAL SECRETARIAT**

### **8.1 Functions of the General Secretariat**

The General Secretariat, headed by the Managing Director, ensures the day-to-day operations of the Association and the proper implementation and evaluation of the Association's programmes and projects.

As part of the day-to-day management of the Association's activities, the functions of the General Secretariat may include:

- developing and proposing programmes for the protection and restoration of cultural heritage in Ukraine, as well as the development and promotion of culture and creative industries in Ukraine, in accordance with the purposes of the Association;
- managing the entire project life cycle, including internal assessments and, where necessary, external or expert evaluations; the preselection of project proposals and their submission to the governing bodies; the establishment of grant agreements and the monitoring and evaluation of projects; and, where required, the direct implementation of projects;
- organising and overseeing the evaluation of projects, including, depending on the nature, cost, volume, and duration of the projects funded by the Association, the conduct of mid-term evaluations or, at a minimum, the verification of pre-defined milestones by panels of independent experts, where appropriate; all projects shall be assessed after completion;
- supporting the work of the General Assembly, the Board, and other committees and other bodies established by the Board;
- implementing relevant strategies adopted by the Board;
- managing the Association's budget and administrative functions;
- commissioning and supervising contracted work;
- supporting advocacy and resource mobilisation activities;
- promoting the UCHF through communication policies, events, and partnerships;
- contributing to the development of the Association's international relations.

The decisions that the General Secretariat is permitted to take may not, unless expressly authorized by the Board, constitute a delegation of powers vested in Board under the Statutes, in particular with regard to representation of the Association and the allocation of funding to entities outside the Association.

### **8.2 Managing Director and Secretariat Staff**

#### **a. Appointment of the Managing Director**

The Managing Director shall be appointed by the Board on the basis of merit, through non-political, transparent and competitive process.

The Managing Director may be removed at any time by decision of the Board.

#### **b. Functions of the Managing Director**

The Managing Director is the head of the General Secretariat.

The Managing Director reports to the Board and exercises duties and responsibilities assigned to him or her by the Board and shall organize the work of the General Secretariat.

He or she is answerable to the Board for the implementation of the strategies adopted by the Board, the day-to-day management of the Association, and the proper implementation and evaluation of the programmes and projects. He or she also exercises specific duties and responsibilities assigned to him or her by the Board. The Managing Director shall organize functions within the General Secretariat and shall recruit and manage the staff of the General Secretariat in accordance with human resources and financial policies and other procedures approved by the Board.

The Managing Director is responsible for the Association's legal affairs falling within its administrative function. The Managing Director is also responsible for the management of purchasing, property assets and systems.

The Managing Director shall submit the UCHF's annual operating budget to the Board for approval and is answerable to the Board for its execution.

The Board shall review the Managing Director's performance and set his or her remuneration.

#### **c. General Secretariat staff**

The staff of the General Secretariat shall be recruited and managed in accordance with the human resources and financial policies and other procedures approved by the Board, and in accordance with Belgian law.

### **ARTICLE 9: AUDITOR**

#### **9.1 Nature of Mandate**

The Auditor referred to in this Article is a statutory auditor (*commissaire/ bedrijfsrevisor*) within the meaning of the Belgian Code of Companies and Associations (CCA).

The statutory auditor shall carry out his or her mandate in full independence and in accordance with the applicable legal and regulatory provisions and the Belgian auditing standards.

#### **9.2 Remit**

The statutory auditor shall perform the statutory audit of the Association's accounts and of the financial situation of the Association, in accordance with the Belgian CCA and applicable auditing standards.

#### **9.3 Reporting**

The statutory auditor may communicate observations or recommendations to the Board and, where appropriate, to the Audit Committee, without prejudice to his or her independence and reporting obligations towards the General Assembly.

On the basis of the statutory auditor's report, the General Assembly shall decide on the approval of the annual financial statements and on the discharge (*quitus*) of the members of the Board.

#### **9.4 Appointment**

The Auditor shall be appointed by the General Assembly, in accordance with the Statutes and applicable law.

### **ARTICLE 10: LANGUAGE**

The official documents of the Association required to be filed with the Belgian authorities shall be drawn up in French, in accordance with applicable law.

The working language of the Association is English.

Where documents of the Association exist in more than one language, including these Rules of Procedure, the French version shall be the authoritative version and shall prevail for all statutory, regulatory, and legal purposes, including in relations with public authorities and third parties. Any version in another language is provided for internal working purposes only.

### **ARTICLE 11: ETHICS AND CONFLICTS OF INTEREST**

The Board shall approve a policy on ethics and conflicts of interest. All members of the Board, the General Assembly, the Expert Committee, the Audit Committee, the Ethics and Governance Committee and the General Secretariat shall be bound by it.

Any conflict of interest shall be documented in the decision-making process and any abstentions duly recorded in the minutes of the governing meetings.

### **ARTICLE 12: ADMINISTRATIVE PROVISIONS AND REGULATORY AND STATUTORY REPORTING OBLIGATIONS**

### 12.1 Records

The Association shall keep at its registered office copies of its Statutes, Rules of Procedure, accounting documents and other financial records, as well as the minutes of meetings of its governing bodies, in accordance with applicable law.

### 12.2 Applicable Legal Framework

The Association shall at all times comply with the regulatory, accounting, fiscal and reporting obligations applicable to non-profit associations (*associations sans but lucratif – ASBL*) governed by Belgian law, including the Belgian Code of Companies and Associations (*Code des sociétés et des associations*), as amended, and all implementing regulations.

### 12.3 Financial Year

The financial year shall begin on 1 January and end on 31 December each year.

### 12.4 Annual Statutory Decisions of the General Assembly

At least once per financial year, the General Assembly shall, in accordance with the Statutes:

- approve the annual financial statements of the Association for the preceding financial year;
- approve the budget of the Association for the following financial year;
- grant discharge (*quitus*) to the members of the Board of Directors.

### 12.5 Annual Financial Statements

Following their approval by the General Assembly, the annual financial statements of the Association shall be filed within the statutory deadlines prescribed by applicable Belgian law.

As long as the Association qualifies as a micro or small ASBL, the annual financial statements shall be filed with the Registry of the competent Enterprise Court. If the Association no longer qualifies as such, the filing shall be made in accordance with the applicable legal regime.

The General Secretariat, under the authority of the Managing Director, shall coordinate the preparation and filing of the annual financial statements, under the supervision of the Board of Directors and with the support of the Audit Committee, in accordance with Articles 5 and 8 of these Rules of Procedure.

### 12.6 Tax Declarations

Notwithstanding its non-profit status, the Association shall submit all mandatory annual tax declarations applicable to non-profit associations, in accordance with Belgian tax legislation.

### 12.7 Ultimate Beneficial Owners (UBO) Register

The Association shall comply with all obligations relating to the Ultimate Beneficial Owners (UBO) Register, including:

- the registration of required information;
- the annual confirmation of registered data;
- the updating of the register within the legally prescribed deadlines following any change affecting the Association's governance, representation or control structure.

The General Secretariat shall ensure compliance with these obligations.

### 12.8 Event-Driven Reporting and Publications

The Association shall ensure the timely filing, registration or publication, in accordance with applicable law, of any legally relevant changes, including in particular:

- amendments to the Statutes;
- changes to the registered office of the Association;
- appointment, resignation or dismissal of members of the Board of Directors;
- changes in representation powers of the Association.

### 12.9 Oversight and Responsibilities

The Board of Directors retains overall responsibility for ensuring the Association's compliance with its regulatory and statutory obligations.

The Audit Committee shall review compliance matters within its remit.

The General Secretariat shall ensure the day-to-day implementation and monitoring of such obligations.

#### **12.10 Transparency**

Information relating to the composition of the Association's governing and advisory bodies may be made public, when appropriate, in particular through the Association's website, in accordance with applicable law and data protection requirements.

### **ARTICLE 13: REPRESENTATION AND SIGNATURE**

#### **13.1 Representation**

The Chair, Vice-Chair, any other member of the Board and any other officers or representatives shall be authorized by the Board of Directors to represent it for general, specific or limited purposes in its dealings with third parties.

#### **13.2 Signature**

All instruments committing the Association shall be signed by the Chair of the Board of Directors and/or the Managing Director and/or such other officers or representatives as may be authorized by the Chair of the Board of Directors for the purpose.

### **ARTICLE 14: AMENDMENT**

The Board may amend or supplement these Rules of Procedure by decision adopted in accordance with the quorum and voting requirements applicable to the Board.

### **ARTICLE 15: ENTRY INTO FORCE**

These Rules of Procedure shall enter into force after their approval by the Board.