## **General distribution policy regarding funds due to rightholders**, as recommended by Koda’s Board for the General Assembly’s adoption on 23 April 2024 (unaltered)

**1. Equality**

When carrying out distributions, Koda must represent all rightholders on equal terms – regardless of said rightholder’s membership of any society or guild, voting rights, or nationality.

**2. Transparency**

The distribution scheme adopted by Koda’s Board of Directors must be published in full in its current form at koda.dk.

**3. Objectivity**

The parameters of the distribution rules must to the greatest extent possible be objective as outlined in the overall principles in section 11 (3) of Koda’s Articles of Association.

**4. Sums are distributed within the areas where they were generated**

Remunerations earned within a given area will be distributed within that same area, based on representative reporting. The distribution of revenues must be itemised at area level in the section on ‘Revenues and deductions’ in Koda’s Annual Transparency Report.

**5. Distribution basis**

The distribution basis should be a representative reporting base, based primarily on full census of the music performed. In areas where such full reporting is not practical or would be infeasibly costly, a selected statistical sample within the area may be used instead. Alternatively, in these situations Koda may use an analogous reporting basis that is considered representative of the general music use within the given area.