

INTERNAL REPORTING SYSTEM GENERAL RULES OF USE





CHANGE CONTROL

Edition	Amended paragraphs	Description of the change	Date
V. 1.0	Original document	Original document	09/06/2023



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1 INTRODUCTION

1.1 Objective scope of application

The purpose of these Internal Reporting System General Rules of Use (hereinafter, the "**GENERAL RULES OF USE**") is to establish, under the provisions of (i) **Law 2/2023 of 20 February, regulating the protection of persons who report regulatory infringements and the fight against corruption** (hereinafter, the "**LAW 2/2023**"); (ii) **Organic Law 3/2018, of 5 December, on the Protection of Personal Data and Guarantee of Digital Rights** (hereinafter, the "**LOPD-GDD**"); and (iii) any other applicable regulations, the procedure for confidential communication, and subsequent processing of any suspicions and/or facts relating to any action relating to the matters contained in Article 2 of LAW 2/2023 detected within the ASOC. BCAM - BASQUE CENTER FOR APPLIED MATHEMATICS (hereinafter, "**BCAM**").

For this document, the Internal Reporting System (hereinafter, "**INTERNAL REPORTING SYSTEM**") is understood to be the set of elements comprising the whistleblowing channel, the body responsible for its control and supervision, and the procedure that regulates its operation. For its part, the Whistleblowing Channel (hereinafter, "**WHISTLEBLOWING CHANNEL**") is understood to be the mailbox or channel for the reception of communications.

1.2 Subjective scope of application

The WHISTLEBLOWING CHANNEL, as an integral part of the INTERNAL REPORTING SYSTEM, is made available to reporting persons working in the private or public sector who have obtained information on offences in an employment or professional context, as provided for in Article 3 of LAW 2/2023 (hereinafter referred to as the "**INFORMANT(S)**").

1.3 Body Responsible for the INTERNAL REPORTING SYSTEM

The addressee and person responsible for all communications, requests for information and/or consultations processed through the INTERNAL REPORTING SYSTEM shall be the Compliance Committee, as the body entrusted with its control and supervision, as well as the Compliance Officer, as the person delegated with the management of the INTERNAL REPORTING SYSTEM and the processing of investigation files.

2 LEGAL STATUS OF THE INTERNAL REPORTING SYSTEM

The INTERNAL REPORTING SYSTEM, its operation and the system of rights, duties, guarantees, conditions of access and use of the same by its users shall be governed by the provisions of the GENERAL RULES OF USE and by the provisions contained for this purpose in LAW 2/2023 and in the LOPD-GDD.

In addition, the WHISTLEBLOWING CHANNEL shall also be governed, in a complementary manner and as applicable, by the Terms of Use and Privacy Policy of



BCAM's website.

INFORMANTS who access and use the WHISTLEBLOWING CHANNEL must use it diligently and correctly, always under current legislation.

In any case, the BCAM shall be considered responsible for the INTERNAL REPORTING SYSTEM.

3 BASIC PRINCIPLES OF THE INTERNAL REPORTING SYSTEM

The INTERNAL REPORTING SYSTEM is based on the following principles:

3.1 Principle of good faith

INFORMANTS must act in good faith and not make false accusations. Good faith is deemed to exist when:

- It is made based on facts or evidence from which irregular, unlawful or anomalous conduct may reasonably be inferred or
- Even if the INFORMANT does not have proof or evidence, the communication may be considered in good faith if it is made to safeguard the interests of BCAM or the legislation in force and if it is made without any intention of retaliation, moral harassment, harm to work or professional interests, or damage to the honour of the persons involved or of a third party.

If any of the INFORMANTS deliberately makes false or misleading statements or in bad faith, it may lead to:

- (i) Disciplinary actions under the provisions of the Disciplinary and Sanctioning Rules established by BCAM and/or provided for in the legislation in force;
- (ii) The activation of contractual penalty clauses, if any; and/or
- (iii) Its transfer to the judicial authority or the Public Prosecutor's Office.

3.2 Prohibition of reprisals

Without prejudice to the provisions of the previous paragraph, BCAM prohibits reprisals of any kind against the INFORMANTS, as well as against any of the persons listed in Article 3 of the LAW 2/2023.

Retaliation is any act or omission prohibited by law or that, directly or indirectly, entails unfavourable treatment that places the persons who suffer it at a particular disadvantage concerning another person in the work or professional context, solely because of their status as INFORMANTS or because they have made a public disclosure.

If it is confirmed that the INFORMANT or any persons referred to in Article 3 of



LAW 2/2023 have suffered reprisals, the corresponding investigation will be initiated against the perpetrator(s), who, if applicable, will be sanctioned.

3.3 Anonymity

INFORMANTS may choose to make communications through the WHISTLEBLOWING CHANNEL in a completely anonymous way.



3.4 Confidentiality and protection of personal data

The communication and identity of the INFORMANT of the defendant person and any other person involved in the investigation procedure originated by the INFORMANT's communication will be, in any case, confidential.

Likewise, confidentiality is guaranteed when a communication is sent by means other than the WHISTLEBLOWING CHANNEL or to staff members not assigned to manage such communications. Should this occur, the recipient of the communication must immediately refer it to the Compliance Officer or, in the event of a conflict of interest, may refer it directly to any member of the Compliance Committee.

To ensure confidentiality, the following safeguards are put in place:

- The identity of the participants may not be revealed without their individual consent.
- Only the persons referred to in Article 32 of LAW 2/2023 may know the identity of those involved.
- Improper disclosure of this information will be subject to disciplinary sanctions and may be brought to the attention of the Public Prosecutor's Office, as it may constitute a criminal offence.

Only if the reported event constitutes a criminal offence shall the identity of those involved in the investigation procedure triggered by the report be disclosed to the competent judicial or administrative authority or the Public Prosecutor's Office. If the facts affect the financial interests of the European Union, it will also be referred to the European Public Prosecutor's Office.

3.5 Right to honour, presumption of innocence and the right to defence

BCAM shall ensure such rights, guaranteeing the rights of the persons denounced to defend themselves against any accusations made against them with the maximum legal guarantees.

4 COMMUNICATION PROCEDURE

4.1 Obligation to communicate and collaborate

The professionals who are members of BCAM, whatever their type of contract, hierarchical or functional position (hereinafter, the "**PROFESSIONAL(S)**"), shall be obliged to ensure compliance with current legislation and must report when they are aware of or have reasonable indications of this, any action detected in BCAM that is contrary to the matters contained in Article 2 of LAW 2/2023.

Likewise, BCAM PROFESSIONALS who are called upon to intervene shall be obliged to cooperate if they are required to do so within the investigations that may be carried out by the communications received through the WHISTLEBLOWING



CHANNEL or by any other means by which they may become aware of a communication as provided in the GENERAL RULES OF USE. Failure to cooperate with the investigation, where there is an obligation, may lead to disciplinary sanctions.

The WHISTLEBLOWING CHANNEL may not be used for purposes other than those for which it was created.

4.2 Access to the WHISTLEBLOWING CHANNEL

INFORMANTS may access the WHISTLEBLOWING CHANNEL through BCAM's website and communicate in writing or verbally (hereinafter, the "**COMPLAINT**").

In addition, a COMPLAINT can also be submitted in a face-to-face meeting within a maximum period of seven (7) calendar days from its request. Such a request shall be made to their superior and/or any of the Compliance Committee members.

Regardless of how the COMPLAINT is submitted, if it involves processing the INFORMANT's personal data (non-anonymous COMPLAINT), compliance with the obligations to inform the INFORMANT and the lawfulness established in the applicable legislation on personal data protection must be ensured.

4.3 Minimum content of the COMPLAINT

The COMPLAINT submitted must contain at least the following aspects:

- Identity of the defendant, name and surname, and, if known, their position in BCAM.
- Fact motivating the COMPLAINT: what the conduct complained of consists of, the approximate date on which it occurred, the date on which it was detected, and how it became known.
- Documents or means of proof that, where appropriate, are deemed necessary.

Furthermore, if the INFORMANT wishes, they may include any of the following aspects: the identity of the INFORMANT, how to contact the INFORMANT (address, e-mail or safe place to receive notifications), as well as any other aspect they consider relevant.

In any case, the COMPLAINT should be as descriptive as possible to facilitate identifying the defendant and/or the conduct complained of.

If more than one COMPLAINT is received concerning the same or related facts, the processing of these COMPLAINTS may be combined in a single procedure.

4.4 Other media

The WHISTLEBLOWING CHANNEL will be the preferred channel for reporting any action detected in BCAM contrary to the matters contained in Article 2 of LAW 2/202.



However, those who make a COMPLAINT through the WHISTLEBLOWING CHANNEL will be informed, in a clear and accessible manner, of the external information channels with the competent authorities and, where appropriate, with the institutions, bodies, offices or agencies of the European Union.

If BCAM is made aware of any possible suspicions and/or facts relating to actions contrary to the matters contained in Article 2 of LAW 2/2023 by means other than the WHISTLEBLOWING CHANNEL or to members of staff not assigned to the management of the latter, this information must be immediately forwarded through the WHISTLEBLOWING CHANNEL.

4.5 Receipt of the COMPLAINT

Upon receipt of the COMPLAINT, acknowledgement of receipt shall be given within seven (7) calendar days unless such action may jeopardise the confidentiality of the COMPLAINT.

5 PROCEDURE FOLLOWING RECEIPT OF THE COMPLAINT

The following are the different stages that BCAM will carry out after receiving the COMPLAINT:

- 1) Within a **period not exceeding ten (10) calendar days** from the receipt of the COMPLAINT, the INFORMANT will be informed of the (i) inadmissibility or (ii) admissibility of the COMPLAINT.
- 2) Within **five (5) working days** from admission, notice of the COMPLAINT will be given to the accused with a succinct account of the facts, informing them of their right to be heard at any time during the investigation. In no case shall the INFORMANT's identity be communicated to the respondent, nor shall access to the communication be given.
- 3) The **defendant** will then be allowed to **be heard**, and an **investigation** will be carried out¹ into the facts reported.
- 4) Within a **maximum period of three (3) months**, or in the case of extraordinary complexity, which may be extended up to a **maximum of three (3) additional** months, the report of the conclusions of the investigation, which will be anonymised entirely and which will include the most relevant aspects of the investigation, will be communicated to the INFORMANT and the reported party.

In addition, the possibility of maintaining communication with the INFORMANT and, if necessary, requesting additional information from them is foreseen.

6 LENIENCY PROGRAMME

BCAM wants to promote a leniency programme, which aims to facilitate the detection of activities or attitudes contrary to the matters contained in Article 2 of LAW 2/2023, to strengthen and thus demonstrate to supervisors, regulators and judicial authorities a high level of commitment to the culture of compliance.

This programme is aimed at BCAM PROFESSIONALS responsible for or aware of infringements.

A BCAM PROFESSIONAL who reports to BCAM the commission of a past, actual or potential wrongdoing for which they are responsible, provided that their actions do not

¹ The Compliance Officer may have access to emails, files, calls made, internet history, check-in and check-out records, travel and expense records, back-up of the computers concerned or any other measures.



result in criminal consequences, and, in the opinion of the person investigating the COMPLAINT, provides either at the outset or during the investigation, adequate evidence to assist in the investigation to clarify questions about the involvement of other PROFESSIONALS or third parties, the extent of the wrongdoing, the harm to BCAM or the benefit to the wrongdoers and the duration of the wrongdoing, may benefit from a substantial reduction in the penalty that may be imposed.

As a general rule, this programme will not apply to the managers and heads of BCAM's various departments.

7 ENTRY INTO FORCE AND VALIDITY OF THE INTERNAL REPORTING SYSTEM GENERAL RULES OF USE

The GENERAL RULES OF USE have been approved by the Board of Directors of BCAM on 9 June 2023, coming into force immediately and remaining in full force and effect as long as no modifications are made to the same.

