

# Internal Ethics Information System Management Policy

21 May 2024





# CONTENTS

1. INTRODUCTION .....	3
2. GENERAL PRINCIPLES .....	6
2.1. Culture of compliance .....	6
2.2. Good faith .....	6
2.3. Accessibility .....	6
2.4. Security and confidentiality .....	7
2.5. Respecting and protecting the dignity of persons .....	7
2.6. Impartiality and independence .....	8
2.7. Diligent follow-up of whistleblowing reports .....	8
2.8. Transparency .....	9
3. ROLES AND RESPONSIBILITIES .....	10
3.1. Permanent Commission .....	10
3.2. Ethics Committee .....	10
3.3. Persons responsible for managing the ethics channel .....	11
3.4. Investigation team .....	12
3.5. Decision-making body .....	14
3.6. Action in the event of conflicts of interest .....	14
4. INTERNAL CHANNELS .....	16
5. RIGHTS .....	18
5.1. Rights of the whistleblower .....	18
5.2. Rights of the person(s) affected (reported) .....	21
5.3. Rights of other persons involved .....	22





# 1. INTRODUCTION

The **aim** of this policy is to establish the bases of the Internal Ethics Information System (the “System”) of the International and Ibero-American Foundation for Administration and Public Policies (FIIAPP) in order to:

- prevent, detect and provide an immediate response to any conduct contrary to the “*Code of Conduct*” of the Foundation, by establishing principles that guide the behaviour of all people linked to the organisation.
- encourage and allow any FIIAPP stakeholders<sup>1</sup> to:
  - report any non-compliance and/or irregularity in the implementation of our activities, establishing appropriate guarantees of confidentiality, protection and information.
  - raise questions or queries about the interpretation or specific nature of matters of ethics or ethical dilemmas.
- ensure that ethical queries and whistleblowers’ reports received are dealt with effectively within the Foundation.

All this, as demonstration of the Foundation’s **commitment to**:

- implementing activities aimed at fulfilling its mission, with the highest level of ethics, integrity, respect, responsibility and compliance with current legislation, in coherence with the mission and values of the organisation as contained in its “*Code of Conduct*”;
- the public interest, as the foundation of the state public sector, part of the public system of Spanish and European Cooperation.

The System is made up of the following **elements**: the internal communication channels made available by the Foundation (the ethics channels), the person or entity responsible for the System, and the *PR.YY.DEN. “Procedure for managing ethical consultations and*

---

<sup>1</sup>**Stakeholders** is understood to mean:

- public institutions recipients of development programmes/projects in partner countries, as well as their staff;
- participating Spanish and other European public institutions that contribute their knowledge, and their staff;
- financing entities, mainly the State itself through the General State Budgets, as well as the European Commission;
- citizens, both of the recipient countries, taking into account that the mission of FIIAPP has as its ultimate objective to improve, through the improvement of public policies, of the people of Spain and other European countries, taking into account that the financing is public, and therefore comes from these taxpayers;
- staff and students who collaborate with FIIAPP through scholarships;
- governing bodies of FIIAPP, that is, its Board of Trustees and Permanent Commission;
- partner entities, meaning legal entities totally independent of FIIAPP with which agreements are signed to carry out specific actions within the framework of our programmes/projects;
- suppliers and service providers.



whistleblowers' reports", as well as the general principles that govern the System itself, aspects that are developed throughout this Policy.

Its **area of application** extends:

- **In terms of whistleblowers:** to all the Foundation's stakeholders with a view to their being able to make active, appropriate and responsible use of the communication channels made available internally. Therefore, whistleblowing reports may be made by:
  - the alleged victim and/or his or her legal representative;
  - the Works Council;
  - any person with knowledge of any conduct that could be considered reportable within the framework of the System, duly backed up by evidence/reasons in all cases.
  
- **In terms of what can be reported/raised:**
  - Whistleblower's report: the communication about any non-compliance and/or irregularity committed either by any person linked to the organisation - through a professional relationship of a commercial, civil or employment nature - in the implementation of the activities of FIIAPP, or in relation to the activities of FIIAPP. Therefore, behaviour that could be suspected of being a violation of the "[Code of Conduct](#)" will be considered an offence and/or a possible criminal act. Accordingly, reports may cover suspected workplace harassment, sexual harassment, bullying based on gender, sexual orientation or gender identity, as well as behaviour referred to in Article 2.1 of [Law 2/2023 of 20 February regulating the protection of persons who report regulatory offences and the fight against corruption](#):
    - actions or omissions that may constitute violations of European Union Law;
    - criminal offences and serious or very serious administrative offences, those implying economic loss for the Public Treasury or Social Security being considered as such in any case.
  - Ethical consultation: queries or questions regarding the interpretation or specific nature of ethics matters or ethical dilemmas.

NECESSARY RESOURCES	
Positions involved	Resources and infrastructure
<ul style="list-style-type: none"> <li>• Permanent Commission</li> <li>• Ethics Committee</li> <li>• Person or entity responsible for managing the ethics channel</li> <li>• Investigation team</li> <li>• Management</li> <li>• Reporting person (whistleblower)</li> <li>• Affected Person (reported)</li> <li>• Witness</li> </ul>	<ul style="list-style-type: none"> <li>• Time of the affected positions for the application of the process.</li> <li>• Computer equipment and applications.</li> <li>• Economic resources necessary for the implementation of the process.</li> </ul>



APPLICABLE DOCUMENTED INFORMATION	
Documents/Procedures	Records/Attachments
<ul style="list-style-type: none"> <li>• <i>“Code of Conduct”</i>.</li> <li>• <i>PR.YY.DEN. “Procedure for managing ethical consultations and whistleblowers’ reports”</i>.</li> </ul>	

***This Policy was approved by the Permanent Commission of FIIAPP, after consultation with the Works Council, on 21 May 2024, on which date it came into force.***





## 2. GENERAL PRINCIPLES

### 2.1. Culture of compliance

FIIAPP is committed to promoting a preventive culture of compliance based on the application of the ethical values contained in its “*Code of Conduct*” and on the principle of “zero tolerance” of any irregular and/or illicit conduct, having for this purpose the necessary means to enforce compliance with it. In this regard, FIIAPP expressly prohibits the commission of crimes in any form and any type of non-compliance that may constitute a violation of current legislation.

All FIIAPP staff have the **duty to report** any conduct that might be suspected of being non-compliant and/or irregular in the implementation of FIIAPP activities, because only in this way will it be possible to adopt appropriate measures to prevent its repetition in the future and repair its consequences for people and the organisation itself.

To this end, FIIAPP may implement training and/or awareness-raising programmes aimed at personnel linked to the organisation, to promote the appropriation and updating of knowledge on the subject.

### 2.2. Good faith

This implies the whistleblower is convinced of the veracity and accuracy of the report made, in other words that he or she is not acting in bad faith, knowing that the report is false, in order to harm FIIAPP or any of its members. In this regard, it is especially important to be aware of the responsibility that comes with making a report.

When there are reasons or indications for thinking that the whistleblowing report has been made in bad faith, its follow-up will be rejected and the whistleblower will be informed of the reasons for the rejection. In this case, the whistleblower will not be covered by the safeguards provided by the System and will lose the right to confidentiality and non-retaliation. In such circumstances the whistleblowing report itself may constitute a serious violation of the disciplinary system, and FIIAPP reserves the right to take legal action in addition to such disciplinary measures as it may take in respect of the violation of the rights of the person(s) affected (reported) and of the organisation itself.

### 2.3. Accessibility

The ethics channels:

- These must be clear and easy to access and use for all FIIAPP stakeholders, so that anyone, whether they belong to the organisation or not, can access them and make appropriate and responsible use of them.
- It will be possible to make whistleblowing reports in writing, in person and/or orally.
- It will be possible to submit ethical queries in writing.



- The anonymity of whistleblowers will be guaranteed, as will in any case the confidentiality of any identifying data provided, the information communicated and the actions that derive from it. In either case (i.e. whether the whistleblower has provided personal data or not) there will be mechanisms for interaction with whistleblowers to ensure dialogue.

## 2.4. Security and confidentiality

The ethics channel will be designed, implemented and managed securely, guaranteeing the confidentiality of the identity of the whistleblower and any other third party mentioned in the report, and of the actions that arise subsequently for its proper management and processing. To preserve the integrity and confidentiality of the information, as well as the limitation of access to it and the protection of the personal data contained therein, the necessary technical and organisational security measures will be applied, which will be in accordance with the provisions of our [Information Security regulatory framework](#).

The identity of the whistleblower may only be communicated to the judicial authority, the public prosecutor's office or the competent administrative authority within the framework of a criminal, disciplinary or sanctioning investigation. In such case, the Foundation must inform the whistleblower before they communicate their identity, unless this could compromise the investigation or the judicial procedure, sending a letter explaining the reasons for communicating the confidential data.

To limit access to information, FIIAPP will limit the person(s) who will participate in the different activities to be carried out for the proper management of the whistleblowing report – mainly in reception, preliminary analysis, investigation and resolution -, and will allow access to the ethics channel only to the person designated by the person or entity responsible for managing the System, for the specific matter in question. These people must maintain strict confidentiality and not transmit or disclose information about whistleblowing reports of which they are aware.

The processing of the personal data of the whistleblower(s) and those derived from the processing of the report will follow the principles contained in current regulations on the protection of personal data.

## 2.5. Respecting and protecting the dignity of persons

The actions or procedures must be carried out with the greatest **prudence** and with due **respect to all people involved**, who in no case may receive unfavourable treatment for this reason, guaranteeing the dignity of people and their right to privacy throughout the entire process, as well as equal treatment between women and men. FIIAPP will adopt the pertinent measures to guarantee the application of this principle with regard to the whistleblower or other persons involved or related to them, as well as to the person(s) affected (reported).

FIIAPP will have **safeguards** in place to **protect** whistleblowers or other persons involved or related to them, providing that they act in good faith, and will presume the



innocence of the person(s) reported unless and until their guilt or responsibility is proven, ensuring in all cases the necessary safeguards for their defence.

## 2.6. Impartiality and independence

FIIAPP will use all available means to manage all whistleblowing reports received in an equitable, complete, objective, independent and ethical manner. To this end, FIIAPP will establish the person(s) who will participate in the different activities to be carried out for the proper management of the whistleblowing report, guaranteeing independence and impartiality in its reception, preliminary analysis, investigation and resolution, defining the necessary mechanisms to manage any conflict of interest that could affect one or more of the person(s) with responsibility for the management and processing.

The person in charge of the System, as well as the people named for the management and processing of reports through the ethics channel made available by FIIAPP, will carry out their functions independently and autonomously with respect to the rest of the organs of the organisation, will not receive instructions of any kind on their exercise, and will have all the personal and material means necessary to carry them out.

Therefore, all people involved in the management and processing of the whistleblowing report will act in good faith in clarifying the events reported.

## 2.7. Diligent follow-up of whistleblowing reports

FIIAPP will appoint **competent people** to ensure proper **implementation and monitoring of the System**, guaranteeing that all reports received are processed with due professionalism and without undue delay, that the principle of proportionality is applied so that the resulting actions have the necessary and appropriate scope to achieve the intended purposes, and that all the principles contained in this Policy are respected. In this regard, FIIAPP will train and/or inform, as appropriate, the people who are involved in the management of a whistleblowing report, especially the members of the Ethics Committee, as entity responsible for the System.

In any case, a fair and proportional application of the precautionary and/or disciplinary measures will be sought.

FIIAPP will **collaborate and cooperate** fully with the judicial authority, the Public Prosecutor's Office and/or the competent administrative authority in the framework of a criminal, disciplinary or sanctioning investigation. In this regard, if at the end of the investigation it is concluded that the reported events could indirectly constitute a crime, FIIAPP will immediately communicate them to the Public Prosecutor's Office or the European Public Prosecutor's Office when the events affect the financial interests of the European Union.





## 2.8. Transparency

FIIAPP will publish in a separate and easily identifiable section on the home page of its website, the information on the ethics channel made available internally, as well as the principles of the System, the rights of the whistleblower and the most relevant aspects regarding the use of the channel and internal management of whistleblowing reports.

Additionally, when filing a report within the ethics channel, the person who will receive for its proper processing will be informed and offered appropriate measures in the event of a potential conflict of interest.





## 3. ROLES AND RESPONSIBILITIES

### 3.1. Permanent Commission

The Permanent Commission, as the executive body of the Board of Trustees - the governing and representative body of FIIAPP - will have ultimate **responsibility for the implementation of the System**. Therefore:

- it will be considered the Data Controller in accordance with the provisions of the regulations on the protection of personal data.
- it will have the power to appoint, stand down or dismiss the person or entity responsible for the System.
- it must approve this Policy, and the procedure for managing the whistleblowing reports.

### 3.2. Ethics Committee

The Ethics Committee will be the collegiate, high-level and multidisciplinary body, designated by the Permanent Commission as **responsible for the System**. Additionally, it has a **supervision, surveillance, compliance and dissemination** function vis-à-vis the “**Code of Conduct**” of FIIAPP, so it will be available to all people linked to the organisation to advise, guide and give them support in matters of ethical action and compliance.

Therefore, the behaviour and involvement of the Ethics Committee is key to getting over the culture of compliance within the Foundation, in order to reduce risk situations in which any of the behaviours contrary to the “**Code of Conduct**” of FIIAPP may occur and to deter such inappropriate behaviour, dissuading people from committing it due to the likelihood that it will be detected and sanctioned. This implies the commitment to create a culture of honesty and ethical behaviour, which can be reinforced through active supervision by the Ethics Committee, thus encouraging its appropriation by personnel linked to the organisation.

Both the appointment and cessation of its members must be notified to the Independent Whistleblower Protection Authority (hereinafter, A.A.I.), or, where appropriate, to the competent authorities or bodies, within the scope of their respective powers, within the following ten business days, specifying, in the case of dismissal, the reasons that justified it.

All members of the Ethics Committee must:

- perform their functions independently and autonomously with respect to the rest of the Foundation's bodies; so they may not receive instructions of any kind on exercising these functions; to this end, its members must have sufficient knowledge and professional experience.

In any case, in order to promote said independence, the Foundation will have the appropriate measures to avoid possible conflict of interest situations.



- have all the personal and material means necessary and have access to such internal information as may be necessary to carry out their functions.
- maintain secrecy regarding the information they learn of during the exercise of their duties, signing - after their appointment and before participating in the management of any whistleblowing report - a confidentiality clause.

The Ethics Committee will be composed of the Management of the Operations Department, the Human Resources Department, the Legal Services Department and the Internal Audit and Risk Control Department and the Data Protection Officer, so their position as members of the Committee will be maintained while they exercise responsibility for the designated area. The Management of the Internal Audit and Risk Control Department will also act as Technical Secretary, supporting the Ethics Committee in the operational management of said body.

The principles of action that govern the operation of the Ethics Committee, as well as the guidelines on its organisation and operation, are contained in the "*Regulations of the Ethics Committee*".

### 3.3. Persons responsible for managing the ethics channel

The Ethics Committee will delegate to three of its members the powers corresponding to **persons responsible for managing the ethics channel**, depending on the matter in question, as well as for **managing the cases** that derive from it. Within it, two people have been appointed who will be responsible for managing the ethics channel:

- Human Resources Department: for reports of sexual harassment, workplace harassment, discrimination or other work-related content.
- Internal Audit and Risk Control Directorate: for the rest of the reports.

The ethics channel will offer the possibility of addressing another person other than the designated one in the event that there is a possible conflict of interest due to them being involved in some way in the reported events. The person, member of the Ethics Committee, designated by default in case of conflicts of interest, will be the Legal and General Services Department, unless this is also involved in the reported event.

The foregoing is understood to be without prejudice to the functions that take place regarding the investigation and resolution of any report, as detailed below.

In this regard, the functions of the people responsible for managing reports will be:

- ensuring that the ethics channel works correctly, appropriately and is effective;
- receiving ethical consultations and whistleblowing reports, carrying out the preliminary analysis and, if necessary, launching the investigation.



In any case, when deemed appropriate, the person or entity responsible for managing the ethics channel, depending on the topic, may consult one or more members of the Ethics Committee, and in strictly justified cases, people external to it, to carry out said preliminary analysis. In the event that people outside the Ethics Committee are consulted, prior to participating in the preliminary analysis, they must sign a confidentiality clause - the first time they are invited to participate in the preliminary analysis and/or appointed as a member of the investigating team - in order to include the obligation to maintain professional secrecy in the performance of these functions.

- Diligently processing the queries and reports received, in accordance with the provisions of this Policy and the procedure. that regulates their management.
- assisting and advising the whistleblower and the victim of the reported irregularity.
- providing advice, informing people about their rights and obligations.
- submitting to the Ethics Committee, at least semi-annually, a report on the effectiveness of the ethics channel, including information on the ethical consultations and reports received and processed.
- documenting in the tool all progress relating to the processing of each of the ethical consultations and reports received.

In the absence of the person or entity responsible for managing the ethics channel, the Ethics Committee may appoint another person from said collegiate body for the timely management of the channel.

### 3.4. Investigation team

For those reports admitted for processing, the person or entity responsible for managing the ethics channel, depending on the topic, will appoint the investigation team members, one of which will always be the person or entity responsible for managing the ethics channel, based on suitability criteria (technical and contextual knowledge, if available) depending on the topic/issue to be investigated, if there is a plurality of profiles; and prioritising the limitation of access to information, so the number of members will be limited to that strictly necessary. When deemed appropriate, one or more members of the Ethics Committee may be consulted to define the most appropriate members of the investigation team.

In any case, the investigation team will be made up of a minimum of three people, one of them being Management, another responsible for managing the ethics channel and another a member of the Works Council (chosen by the Council itself based on criteria of suitability), and in all cases being an odd number.

For reports of workplace harassment, it will be made up of at least two members of FIIAPP Health and Safety Committee, and for reports of sexual harassment or harassment based on gender, sexual orientation or gender identity it will be made up of at least two members of the Equality Commission. In these cases, all members of the



investigation team will have the training<sup>2</sup> necessary in this matter and in the content of the harassment protocol in force at the time.

The person or entity responsible for managing the corresponding ethics channel will inform the investigation team about this Policy and the procedure that regulates the management of reports, so that they can assume responsibility for carrying out the investigation and, therefore, for collecting all the evidence and conducting appropriate interviews.

Each of the designated persons, prior to starting the investigation, must sign a confidentiality clause - the first time they are invited to participate in the preliminary analysis and/or appointed as a member of the investigation team - in order to include the obligation to maintain professional secrecy in the performance of these functions.

The investigation team will be responsible for **carrying out all actions aimed at establishing the truth or otherwise of the events contained in the report**. Among others they will have the following functions:

- to consider inviting an external person specialising in the matter, in case of lack of suitable profiles internally, and other people from the Foundation who are not part of the Ethics Committee, to advance the investigation. In this regard, the commissioning of a forensic analysis may be considered when there are indications of a possible criminal act.

In any case, it is essential that the number of members is limited to that strictly necessary, in order to limit access to confidential information.

- arrange interviews and take statements from the whistleblower, the person(s) affected (reported) and witnesses, if any.
- notify the person(s) affected (reported) in writing of the existence of the report and give them a hearing.
- collect complementary information, and, therefore, request new evidence and/or information from both the whistleblower and other people internally, as long as doing so does not put at risk the confidentiality of the identity of the whistleblower and the person(s) affected (reported).
- verify the existence or otherwise of the reported events.
- review the documentation in the personnel files of the persons involved, both the whistleblower and the person(s) affected (reported), providing these persons are identified and providing the information is related to the reported event.

---

<sup>2</sup> The members of the Equality Commission who are appointed as members of the investigation team must have specific training on issues of equality between women and men, sexual and gender-based harassment in the workplace, as well as training in techniques and tools of detection and evaluation (interviews, questionnaires, documentary sources), gender biases, phases of sexual harassment and its effects, psychological care for victims, communication and human team management skills.



- assess the adoption of the appropriate protection guarantees and/or precautionary measures, which will be submitted to the Ethics Committee, which after its assessment will finally submit it to the decision-making body.
- make a rigorous and impartial analysis of the available documentation, in order to draw a conclusion on the reported events, and the impact it could have on the Foundation, issuing for this purpose the investigation report with the conclusions and proposed measures to be submitted to the Ethics Committee. Said Committee, after its assessment, may request clarifications and/or request new actions from the investigation team, as well as propose a conclusion and/or measures that differ from those initially proposed. In any case, both assessments, both that of the investigation team and that of the Ethics Committee, will be duly included in the investigation report, which will be submitted by the Ethics Committee to the decision-making body.
- resolve the allegations presented by the whistleblower.

### 3.5. Decision-making body

Except in situations of conflict of interest, when the Presidency of the Permanent Commission will decide, the General Secretariat and/or Management must **decide on the the qualification to give to the whistleblowing report**, depending on the result of the investigation, agreeing to this end on the measures and actions deemed necessary.

Among others they will have the following functions:

- Communicate to the person or entity responsible for managing the ethics channel the sanctioning measures adopted for the purposes of monitoring and documenting the case.
- Communicate the resolution adopted to the whistleblower and the person(s) affected (reported).
- Adopt such precautionary measures as may have been proposed by the investigation team.
- Ask Human Resources Department to process the disciplinary case as quickly as possible.
- Ask the Legal Services Directorate to initiate any judicial proceedings that may be considered pertinent.

### 3.6. Action in the event of conflicts of interest

Persons who meet any of the following conditions with respect to the whistleblower or person(s) affected (reported) may not be part of any of the bodies:

- There is a marital bond or comparable *de facto* situation, or relationship by consanguinity or affinity within the fourth degree.



- There is intimate friendship or manifest enmity of the whistleblower or person(s) affected (reported) with any of the members of the bodies.
- The person has reported or accused the whistleblower or affected (reported) person of committing an offence in the workplace.
- The person has been reported or accused by the whistleblower or the affected (reported) person of committing an offence in the workplace.
- The person has been subject to disciplinary sanction by virtue of a whistleblowing report or on the initiative of the whistleblower or affected (reported) person.
- the whistleblower or a affected (reported) person has been subject to disciplinary sanction by virtue of a case initiated by a report by a member of the Ethics Committee, the investigation team or the decision-making body (this would apply only to the General Secretariat or Management) who has participated in the whistleblowing report in question.

When it is considered that the people designated to be part of any of the bodies meet any of the previously mentioned causes of incompatibility, they will communicate this in writing to the Ethics Committee, abstaining from participating in it, and requesting the appointment of a substitute to whom these causes of incompatibility do not apply.

Additionally, when any of the aforementioned causes of incompatibility exists, both the whistleblower and the affected (reported) person may challenge any of the members of the bodies, replacing them with another person who performs similar functions. All challenges by the whistleblower and/or the affected (reported) person must be submitted in writing and once only, specifying with reasons the cause of the incompatibility that exists with respect to each person challenged.

In any case, the Foundation will inform the person or entity responsible for its management through its ethics channel, depending on the topic, offering communication alternatives to the whistleblower in the event of a possible conflict of interest, to prevent the report from reaching the person(s) directly.

In the event that the whistleblowing report is related to conduct that implies a very serious offence - as established in the "[Code of Conduct](#)" of the Foundation or in the [Workers' Statute](#) or other applicable labour regulations - by the person or entity responsible for managing the ethics channel, during the time the investigation lasts, that person will be temporarily relieved of his/her functions and suspended as a precautionary measure until the case is resolved, guaranteeing at all times his/her procedural rights as an affected (reported) person, and another member of the Ethics Committee will be appointed to assume these functions temporarily.



## 4. INTERNAL CHANNELS

The Foundation has made available different **communication channels** to encourage anyone to be able to:

- give information about a **whistleblowing report** through the following **ethics channel** <sup>3</sup>, which is freely and publicly accessible, and on any device: <http://fiiapp.org/canal-etico>.

Additionally, it also offers the possibility of requesting a **face-to-face meeting**, preferably with the person or entity responsible for managing the ethics channel, depending on the topic, or failing that with any member of the Ethics Committee. In this case, the meeting will be held within a maximum of seven business days at FIIAPP headquarters in Madrid, and the whistleblower will be asked to give his/her consent to the meeting's being recorded in a secure, durable and accessible format, and will be informed of the processing of his/her data in accordance with [Regulation \(EU\) 2016/679 of the European Parliament and of the Council of 27 April 2016](#).

When the report is not sent through the authorised communication channels or if it is sent to people who are not responsible for its management, the receiving person will have the obligation to immediately send it to the person or entity responsible for managing the ethics channel, depending on the topic, who will be in charge of recording it properly in the channel if there are indications of possible non-compliance and/or irregularity. Therefore, any report that is not duly registered in the ethics channel cannot be processed. Persons receiving the information must maintain due confidentiality. Any breach of this will be classified as a very serious offence.

In any case, people are encouraged to use the ethics channel to make any report.

- Raise a **query** of interpretation or specification in matters of ethics and compliance or ethical dilemmas through the aforesaid **ethics channel**, which is freely and publicly accessible, and through any device: <http://fiiapp.org/canal-etico>.

All of this without prejudice to the fact that people may direct their reports or information to the A.A.I. or to any other competent institution, body or organisation<sup>4</sup>.

All FIIAPP stakeholders are encouraged to report any non-compliant conduct and/or irregularities committed in the implementation of the Foundation's activities through the

---

<sup>3</sup> FIIAPP has an internal procedure that regulates the operation of said whistleblowers' channel, and, therefore, the reception and subsequent processing of reports received, ensuring compliance with the principles contained in this Policy.

<sup>4</sup> On the date this Policy is approved, the A.A.I. has not yet been created. Therefore, any person who has knowledge of events that could constitute fraud or irregularity in relation to projects or operations financed, in whole or in part, with funds from the European Union may bring these events to the attention of:

- The National Anti-Fraud Coordination Service (S.N.C.A.), through the [channel](#) that they have set up.
- The European Anti-Fraud Office (OLAF), following these [instructions](#).
- The European Public Prosecutor's Office, following these [instructions](#).

In the case of information on possible anti-competitive practices, you may use the [channel](#) set up by the Competition Department of the National Markets and Competition Commission.





above-mentioned channels. And specifically, FIIAPP's staff are bound by a **duty to inform**, because only in this way will it be possible to adopt appropriate measures to prevent it from happening again in the future and to remedy its consequences for people and the organisation itself, so that knowledge of a situation of this type without reporting it may lead to disciplinary measures.





## 5. RIGHTS

### 5.1. Rights of the whistleblower

A person reporting any conduct that could be suspected of being non-compliant and/or irregular has the following recognised rights:

- To file the report **anonymously** or otherwise, **in writing and/or orally**. In the latter case, the Foundation will document reports, with the prior consent of the whistleblower, through a recording of the conversation in a secure, durable and accessible format, or through a complete and exact transcription of the conversation.
- To indicate an address, email address or safe place for the purposes of **receiving notifications**, and to expressly ask not to receive any communication of actions carried out by the person or entity responsible for the ethics channel as a consequence of the communication.
- To receive an **acknowledgement of receipt**, once a report has been filed, within seven calendar days of receipt, unless this may jeopardise confidentiality.
- To **be informed**, in a clear and easily accessible manner, about his or her rights and duties, the use of FIIAPP ethics channel, and the basic principles governing **management of reports** received.
- To have a **two-way communication channel** with FIIAPP, through which to provide additional information, whether requested by the Foundation or not, in order to promote communication and collaboration.
- To **be informed of the progress in the processing** of the report, unless the whistleblower has asked not to receive subsequent communications. In this regard, he or she must be informed in writing about:
  - The result of the process of admitting the report to be investigated within a maximum indicative period of seven business days from its receipt.
  - The result of the investigations within a maximum period of three months from receipt; and is entitled.
- To a **definitive classification of the report** within a maximum period of three months, counting from the receipt of the communication, except in cases of special complexity that require an extension of the period, in which case, it may be extended to a maximum of another three additional months.
- To a **rigorous, fair and impartial investigation**.
- To **appear assisted** if he or she so wishes, by a lawyer, a representative of the Works Council and/or a person of his/her choice.
- To the **confidentiality** of the data, personal or not, both his/hers and those of any other third party mentioned in the report. Therefore, his/her identity will in all cases



be reserved and will not be communicated to the person(s) affected (reported), except in the cases of exclusion provided for in [Law 2/2023](#).

- To request, if his/her rights are harmed due to their communication or disclosure after the two-year period has elapsed, the **protection of the competent authority**, which, exceptionally and subject to justification, may extend the protection period, after hearing the persons or bodies that may be affected. Reasons must be given for the denial of the extension of the protection period.
- To receive communication about the **disclosure of his/her identity** to the judicial authority, Public Prosecutor's Office or competent administrative authority in the context of a criminal, disciplinary or sanctioning investigation, in the terms established in Article 33 of [Law 2/2023](#).
- To the **protection of their personal data**, being informed of the identity of the Data Controller, the purpose and legitimate basis for their processing, the conservation period and the possibility of exercising his or her rights, among other aspects.
- To the **absence of retaliation**<sup>5</sup>, provided that the following circumstances occur:
  - there are reasonable grounds for believing that the information referred to is true at the time of communication, even when conclusive evidence is not provided, it falls within the objective scope of application of this Policy, and in any case it has been provided in good faith.
  - The communication has been made in accordance with the requirements provided in [Law 2/2023](#) and subsequent legislation that implements it, and this

---

<sup>5</sup> Retaliation is understood to be any act or omission that is prohibited by law, or that, directly or indirectly, entails unfavourable treatment that places the person who suffers it at a particular disadvantage compared to another person in the work or professional context, solely because of his or her status as a whistleblower. Below are some of the actions that may be considered retaliation:

- Suspension of the employment contract, dismissal or termination of the employment or statutory relationship, including non-renewal or early termination of a temporary employment contract once the trial period has passed, or early termination or cancellation of contracts for goods or services, imposition of any disciplinary measure, demotion or denial of promotion and any other substantial modification of working conditions and the non-conversion of a temporary employment contract into an indefinite one, in the event that the worker had legitimate expectations that he or she would be offered a permanent job; unless these measures were carried out under the protection of labour legislation due to circumstances, events or proven offences, and unrelated to the presentation of the whistleblowing report.
- Damage, including reputational damage, or economic loss, coercion, intimidation, harassment or ostracism.
- Negative evaluation or references regarding work or professional performance.
- Inclusion in blacklists or dissemination of information in a certain sectoral area, which hinders or prevents access to employment or the contracting of works or services.
- Denial or cancellation of a licence or permit.
- Denial of training.
- Discrimination, or unfavourable or unfair treatment:



Policy and procedure regulating the management of whistleblowing reports in FIIAPP.

In this regard, FIIAPP expressly prohibits acts constituting retaliation, including threats of retaliation and attempted retaliation against whistleblowers, provided that the report was filed in good faith.

Therefore, if after the resolution of a report, measures harmful to the Foundation's staff are adopted, the Foundation must prove that the decision was reached on the basis of duly justified reasons not linked to a public communication or disclosure.

- To access the **support measures**, which will be proposed for evaluation by the Ethics Committee and will be approved by Management, provided that the previously mentioned circumstances occur and are acceptable to FIIAPP. These measures could include:
  - Complete and independent information and advice, accessible and free of charge, on available procedures and resources, protection against retaliation and rights of the person(s) affected (reported).
  - Effective assistance from competent authorities before any relevant authority involved in their protection from retaliation, including certification that they are eligible for protection under [Law 2/2023](#).
  - Legal assistance in criminal proceedings and in cross-border civil proceedings in accordance with community regulations, in the judgement of the A.A.I. (Independent Informer Protection Authority).
  - Financial and psychological support, on an exceptional basis, if so decided by the A.A.I. after the assessment of the circumstances arising from the presentation of the communication and only for people who communicate or reveal violations provided for in Article 2.1 of [Law 2/2023](#).

All of this, regardless of the assistance to which they may be entitled under [Law 1/1996, of 10 January on free legal assistance](#), for representation and defence in judicial proceedings derived from the submission of the communication or public disclosure.

In the case of reports of sexual harassment or gender-based harassment, the following measures may be applied during the application of the protocol:

- The adoption of organisational measures (reorganisation of working time, change of workplace or assigned administrative tasks) must not, in any case, imply a deterioration in the working and/or salary conditions of the victim, who must expressly accepted them. It will be guaranteed that these measures allow the victim to maintain their same position and conditions, which will be maintained while the protocol is applied to their employment situation. The alleged harasser must be removed, not the victim, unless the victim requests this.

In no case can these measures be a permanent solution to the working conditions of the parties.



- Support for the person who has suffered harassment to avoid secondary victimisation or re-victimisation and facilitate, where appropriate, access to support, until full reparation is obtained.
- If psychosocial support is necessary for the victim of harassment, they will be referred to the services that exist for this purpose in the health system or in the competent regional or local administration, so that they receive said support and to prevent them waiving requesting the activation of the protocol.

## 5.2. Rights of the person(s) affected (reported)

Within the framework of the System the person affected is understood to be the person against whom the report is directed. The person(s) affected by any whistleblowing report received through the Foundation's internal ethics channel will have the following rights recognised:

- To the **confidentiality** of the data, personal or not, both theirs and those of any other third party mentioned in the report.
- To the **protection of their personal data**, being informed of the identity of the Data Controller, the purpose and legitimate basis for their processing, the conservation period and the possibility of exercising their rights, among other aspects.
- To a **rigorous, fair and impartial investigation**.
- To the **presumption of innocence and honour**, during the processing of the report.
- To **be informed of the actions attributed to them**, within the maximum indicative period of ten business days from the beginning of the investigation or from the moment in which their identity is known, if this occurs at a time after the beginning. This period may be delayed when it entails a risk due to destruction or manipulation of evidence, without this causing the affected person to be defenceless.
- To **conduct his/her defence**, in writing and/or orally and to be heard at any time. Without prejudice to the right to present arguments in writing, the investigation will include, whenever possible, an interview with the affected person in which, always with absolute respect for the presumption of innocence, he or she will be invited to present his/her version of the events and to provide those means of proof that he/she considers appropriate and relevant.

He or she will be able to appear assisted by a lawyer, a representative of the Works Council and/or a person of his/her choice.

- To **access his/her case**, without revealing information that could identify the whistleblower, in the terms established in Article 39 of [Law 2/2023](#) and provided that neither the protection of the identity of the whistleblower nor the proper implementation of the investigation are jeopardised.



- **Not to suffer retaliation in addition to disciplinary or precautionary measures**, as well as any other actions adopted by the Management or Permanent Commission, as appropriate, as a consequence of the resolution of the report.
- **to be informed of his/her rights and duties and progress in the processing** of the report.

### 5.3. Rights of other persons involved

The people detailed will have the rights to **confidentiality of data, protection of personal data, protection against possible retaliations** - to the extent possible - and **access to support measures**, as provided in [section 5.1](#).

- Natural persons who, within the framework of the organisation in which the whistleblower provides services, assist the whistleblower in the process.
- Natural persons who are related to the whistleblower and who may suffer retaliation, such as co-workers or family members of the whistleblower.
- Legal entities, for which the whistleblower works or with which he or she maintains any other type of relationship, in a work context or in which he or she holds a significant equity participation. For these purposes, it is understood that the participation in the capital or in the voting rights corresponding to shares or participations is significant when, due to its proportion, it allows the person who owns it to have the capacity to influence the invested legal entity.
- The Works Council in the exercise of its functions of advice and support to the whistleblower, when the latter has requested it.

