



PALACIO DE  
GRANDA



## **POLÍTICA DE DENUNCIA DE IRREGULARIDADES (WHISTLEBLOWING)**

# ISP IBERIA

---

**Responsable de la Política:** Directora de Recursos Humanos Iberia

**Última revisión:** Octubre 2022

**Revisada por el centro educativo:** Septiembre 2025

---

## INTRODUCCIÓN

Como organización, estamos comprometidos con los más altos estándares de honestidad, integridad, transparencia y probidad, y buscamos conducir siempre nuestros asuntos de manera responsable y con rendición de cuentas, en línea con nuestros principios y valores.

Una cultura de apertura y rendición de cuentas es esencial para proteger a nuestra organización cuando las cosas salen mal ocasionalmente, o para evitar albergar sin saberlo conductas ilegales o poco éticas. Alentamos a quienes trabajan con nosotros a que reporten cualquier preocupación sobre posibles irregularidades o peligros percibidos a través de los canales apropiados, lo antes posible, para que puedan ser investigados y resueltos.

Todos los empleados tienen un papel importante para alcanzar este objetivo. Los empleados suelen ser los primeros en saber cuando alguien en la organización está haciendo algo ilegal o indebido, pero a menudo se sienten preocupados por expresar sus inquietudes. El objetivo de esta política y procedimiento es cubrir la denuncia de cualquier preocupación genuina que los empleados puedan tener sobre presuntas irregularidades dentro de ISP.

---

## ¿QUÉ ES EL WHISTLEBLOWING?

La denuncia de irregularidades (whistleblowing) es la revelación de información relacionada con presuntas conductas indebidas (generalmente un incumplimiento de un requisito legal, estatutario o regulatorio, o un comportamiento poco ético o inmoral).

En términos prácticos, el whistleblowing ocurre cuando se plantea una preocupación sobre un peligro o ilegalidad que afecta a otros. Como denunciante, no necesariamente te verás directamente afectado por el peligro o la ilegalidad. En consecuencia, no necesariamente tendrás un interés personal en el resultado de cualquier investigación sobre tus preocupaciones. Esto es diferente de una queja o reclamación personal.

---

## OBJETIVOS DE ESTA POLÍTICA

Nuestra Política de Whistleblowing busca:

- **Alentar** a los empleados a reportar presuntas irregularidades tan pronto como sea posible, sabiendo que sus preocupaciones serán tomadas en serio e investigadas apropiadamente, y que se respetará la confidencialidad
  - **Proporcionar** a los empleados orientación sobre cómo plantear dichas preocupaciones
  - **Garantizar** que los empleados puedan plantear preocupaciones genuinas sin temor a represalias, incluso si resultan ser equivocadas
- 

## ÁMBITO DE APLICACIÓN

Esta política se aplica a todos los empleados de ISP Iberia y las escuelas, personal de agencias, contratistas y voluntarios vinculados a las escuelas. Existe un procedimiento separado para que alumnos y familias planteen preocupaciones sobre cuestiones relacionadas con la escuela.

---

## TIPOS DE IRREGULARIDADES QUE DEBEN DENUNCIARSE

Las irregularidades cubren un amplio rango de preocupaciones. Los tipos de actividad que deben revelarse incluyen, pero no se limitan a:

- Abuso físico, emocional o sexual de alumnos o personal
- Uso no autorizado de fondos escolares y/o mala administración financiera
- Fraude y corrupción
- Incumplimiento de obligaciones legales
- Poner en peligro la salud y seguridad de una persona
- Daño al medio ambiente
- Delitos penales
- Incumplimiento de normas financieras y de contratación
- Favoritismo indebido hacia un contratista o candidato a un puesto
- Errores judiciales
- Ocultación deliberada de información relacionada con cualquiera de los anteriores
- Preocupaciones sobre la práctica profesional o competencia de colegas u otros trabajadores

**Nota importante:** Las quejas personales no están cubiertas por la ley de whistleblowing a menos que el caso particular sea de interés público. Las quejas personales deben plantearse bajo el Procedimiento de Reclamaciones correspondiente.

---

# SALVAGUARDIAS

## Acoso, Intimidación o Victimización

ISP reconoce que la decisión de reportar una preocupación puede ser difícil, especialmente por el temor a represalias de los responsables de las malas prácticas. **No toleraremos el acoso, la intimidación o la victimización** y tomaremos medidas para proteger a los empleados cuando planteen una queja o preocupación de buena fe.

Esto no significa, sin embargo, que si los empleados ya están sujetos a procedimientos disciplinarios o de despido, dichos procedimientos se detengan como resultado de su denuncia.

## Confidencialidad

ISP hará todo lo posible para proteger la identidad de los empleados cuando planteen una preocupación y no deseen que se revele su nombre. Debe entenderse que el proceso de investigación puede revelar la fuente de la información y que los empleados pueden ser requeridos para dar una declaración como parte de la evidencia.

Es importante señalar que la confidencialidad del procedimiento no implica necesariamente anonimato. Según la Agencia Española de Protección de Datos, que en numerosas ocasiones se ha pronunciado en contra del anonimato en las denuncias, ya que el anonimato choca directamente con lo establecido en la "Guía de protección de datos en las relaciones laborales" (AEPD, 2009).

## Denuncias Anónimas

Esta política alienta a los empleados a identificarse al hacer una denuncia. Las preocupaciones expresadas de forma anónima son mucho menos contundentes y a menudo más difíciles de investigar y pueden carecer de credibilidad.

La decisión de investigar una denuncia anónima será tomada por el/la Director/a de la Escuela y el/la Director/a Regional. Al tomar esta decisión, tendrán en cuenta la gravedad de los asuntos planteados, la credibilidad de la preocupación y la probabilidad de confirmar la denuncia por otras fuentes atribuibles.

## Denuncias Falsas

No se tomará ninguna medida disciplinaria u otra acción contra un denunciante que haga una denuncia creyendo razonablemente que es de interés público hacerlo, incluso si la denuncia no es confirmada por una investigación.

Sin embargo, **se pueden tomar medidas disciplinarias** contra un denunciante que haga una denuncia sin creer razonablemente que es de interés público hacerlo (por ejemplo, hacer una denuncia de manera frívola, maliciosa o para beneficio personal donde no hay elemento de interés público).

---

# CÓMO PLANTEAR PREOCUPACIONES

## Paso 1: Identificar a quién dirigirse

Normalmente, el personal debe plantear sus preocupaciones con el/la director/a de la escuela.

Sin embargo, habrá algunos casos en los que no sea apropiado plantear preocupaciones con el Director/a, por ejemplo:

- Si sospechas que el Director/a ya conoce las malas prácticas
- Si sospechas que el Director/a puede estar involucrado

En esos casos, debes reportar tus preocupaciones al:

- Director/a Regional o
- Equipo de Cumplimiento (Compliance)

## Paso 2: Proporcionar información detallada

Cuanto antes se plantee una preocupación, más fácil será tomar medidas. Como denunciante, eres testigo de los eventos, no el investigador. **No necesitas esperar a tener pruebas contundentes** antes de plantear preocupaciones, pero debes tener motivos razonables para tu sospecha.

Al reportar una preocupación, debes proporcionar tanta información y detalle como sea posible:

- Nombres completos de las personas involucradas
- Nombres de quienes conocen lo que está sucediendo
- Fechas de los eventos
- Cualquier documentación relevante

Esto ayudará al investigador a centrarse rápidamente en los temas principales.

## Paso 3: Formato de la denuncia

Las preocupaciones se plantean mejor **por escrito**. Se invita a los empleados a exponer los antecedentes e historia de la preocupación, dando nombres, fechas y lugares cuando sea posible, y la razón por la que están particularmente preocupados por la situación.

Si un empleado no puede poner su preocupación por escrito, puede:

- Llamar por teléfono, o
- Concertar una reunión con el responsable de Cumplimiento (Recursos humanos del Centro Educativo o de Iberia)

Para **asesoramiento previo**, los empleados pueden contactar primero con la oficina de cumplimiento a través del siguiente correo electrónico:

☐ **Compliance.Iberia@isp.com**

---

## CÓMO RESPONDEREMOS

La acción tomada por ISP y la escuela dependerá de la naturaleza de la preocupación. **Los asuntos planteados pueden:**

- Ser investigados internamente
- Ser referidos a la Policía o autoridades externas
- Ser referidos al auditor externo

Para proteger a las personas y a ISP, **se realizarán indagaciones iniciales para decidir si una investigación es apropiada y, de ser así, qué forma debe tomar. Algunas preocupaciones pueden resolverse mediante acciones acordadas sin necesidad de investigación.**

### Plazos de Respuesta

**Dentro de diez días laborables de recibir una preocupación, ISP o la escuela escribirá al empleado:**

- ✓ Reconociendo que se ha recibido la preocupación
- ✓ Indicando cómo propone manejar el asunto
- ✓ Dando una estimación del tiempo para proporcionar una respuesta final
- ✓ Informando si se han realizado indagaciones iniciales
- ✓ Informando si se llevarán a cabo investigaciones adicionales y, si no, por qué no

### Proceso de Investigación

La cantidad de contacto entre quienes consideran los temas y el empleado dependerá de la naturaleza de los asuntos planteados, las posibles dificultades involucradas y la claridad de la información proporcionada.

**Cuando se organice cualquier reunión, los empleados pueden elegir estar acompañados por:**

- Un representante sindical, o
  - Otro empleado de su elección
-

# COMITÉ DE CUMPLIMIENTO Y RESOLUCIÓN

El Comité de Cumplimiento elaborará un informe de conclusiones que contendrá:

- Las decisiones y recomendaciones a adoptar en caso de incumplimiento del Código de Conducta
  - La sanción propuesta si procede, que puede ir desde una simple advertencia hasta el despido de acuerdo con la legislación laboral vigente
  - Incluso puede dar lugar a una denuncia penal, si procede, ante las autoridades competentes
- 

## PROTECCIÓN PARA EL DENUNCIANTE

Todas las preocupaciones planteadas bajo este procedimiento serán tratadas seriamente y se tomará una decisión sobre si una investigación es apropiada.

La persona a quien reportaste tu preocupación será responsable de mantenerte informado sobre el progreso de la investigación y las acciones tomadas, aunque puede que no se te informe del resultado final.

En algunos casos, la investigación puede resultar en procedimientos penales o disciplinarios. Si esto sucede, podrías ser invitado a dar una declaración escrita o testimonio en una audiencia. El Director/a Regional de Iberia y el Director/a de la Escuela te apoyarán en este proceso y se asegurarán de que entiendas claramente lo que sucederá. Si el proceso involucra a estos individuos, el equipo de cumplimiento se asegurará de que seas apoyado y protegido.

---

## ASESORAMIENTO Y APOYO

ISP Iberia y las escuelas reconocen que el personal puede desear buscar asesoramiento y apoyo de su asociación profesional o sindicato, cuando exista, antes de plantear preocupaciones, y la escuela te apoyará en hacerlo.

Los denunciantes que consideren que han sido victimizados como resultado del whistleblowing deben presentar una queja formal a su empleador inmediatamente, detallando la manera en que creen haber sido objeto de perjuicio y sus razones para pensar que el perjuicio podría estar conectado con su revelación.

Es responsabilidad del empleador asegurar que no seas victimizado como resultado del whistleblowing.

---

## DENUNCIAS NO REALIZADAS EN INTERÉS PÚBLICO

**La escuela no tolerará el abuso de esta Política.** Las preocupaciones planteadas de manera frívola, maliciosa o cuando se sabe que son falsas pueden resultar en:

- Acción disciplinaria para empleados
  - Terminación del contrato para personal de agencias
  - Reporte al Gerente de Contrato correspondiente para contratistas
- 

## OFICIALES REGIONALES DE WHISTLEBLOWING

**Cargo:** Directora de Recursos Humanos Iberia, Director/a Regional, Director/a Financiero

**Email:** Compliance.Iberia@isp.com

---

## ANEXO 1: PROCESO DE REGISTRO DE DENUNCIAS

Para su admisión y adecuado procesamiento, las comunicaciones o denuncias deben contener al menos los siguientes datos, sin los cuales no se puede llevar a cabo la investigación:



✓ **Denunciante identificado** por nombre y apellidos

✓ **Exposición sucinta** de los hechos o argumentos que respaldan la comunicación/denuncia

✓ **Persona o grupo** contra quien se dirige la denuncia

Las comunicaciones realizadas generarán un expediente que será registrado e identificado por una referencia, asegurando el cumplimiento de las disposiciones de las normas de protección de datos.

Una vez abierto el expediente, debe archivar-se tanto en medios físicos como digitales, de manera que sea imposible perder o eliminar los datos.

**Todas las personas involucradas en cualquier proceso de investigación están obligadas a mantener la debida confidencialidad** y guardar secreto sobre los datos e información a los que hayan tenido acceso, pudiendo ser sancionadas en caso contrario.

---

## ANEXO 2: GESTIÓN INTERNA DE LAS DENUNCIAS RECIBIDAS

Una vez iniciado el expediente apropiado, se analizará el alcance de la información recibida para determinar si afecta a alguna persona específica. Si es necesario, se procederá a la recusación o abstención de cualquiera de los miembros del órgano de control que estén directa o indirectamente afectados.

### Medidas Urgentes

El responsable de la investigación podrá adoptar medidas urgentes, siempre debidamente motivadas, para:

- Mitigar los efectos del riesgo materializado o a punto de materializarse
- Ejecutar medidas cautelares urgentes para preservar pruebas
- Comunicar urgentemente la información a los órganos de gobierno de la empresa

Entre las medidas urgentes pueden estar:

- Incautación o precintado de medios informáticos
- Comunicación a proveedores de servicios para la preservación de cierta información
- Mantenimiento de información recibida en secreto durante el tiempo estrictamente necesario

Todas estas medidas urgentes deben ser proporcionales y suficientemente motivadas.

### Informe de Investigación

Una vez realizada la investigación, el órgano competente aprobará una propuesta de resolución con un informe que contenga:

- Información descriptiva sobre la denuncia, fechas de presentación y principales hitos
  - Medidas cautelares urgentes realizadas, sus razones y efectos
  - Objetividad de la denuncia, identificación del denunciante y veracidad de la información
  - Evaluación de la necesidad de apoyo o asesoramiento externo
  - Propuesta de acción y resolución posterior
- 

## **ANEXO 3: ÓRGANO DE TOMA DE DECISIONES**

### **Funciones**

El órgano de toma de decisiones es responsable de la formación de la voluntad de la entidad jurídica en respuesta a la posible comisión de un acto ilícito que la afecte directa o indirectamente, sobre la base de la presentación por parte del órgano investigador del informe detallado apropiado.

### **Composición**

El órgano de toma de decisiones será colegiado y estará compuesto por:

- Directora de Recursos Humanos Iberia
  - Director/a Regional
  - Director/a Financiero
- 

## **REVISIÓN Y OPERACIÓN DE ESTA POLÍTICA**

ISP Iberia, en colaboración con la escuela, tiene la responsabilidad general de la operación de esta política.

Las políticas regionales y escolares deben:

- Estar en línea con esta política
  - Apoyar los Principios de ISP
  - Cumplir con la legislación local y las buenas prácticas
- 

**Esta política debe revisarse periódicamente para asegurar su efectividad y cumplimiento con la legislación vigente.**

# **ISP Whistleblowing**

# Policy

**Policy Owner:** Head of HR Iberia  
**Revised by School:** 2025

## RATIONALE

As an organization, we are committed to the highest standards of honesty, integrity, transparency and probity and seek to always conduct our affairs in a responsible and accountable manner in line with our principles and values.

A culture of openness and accountability is essential in order to protect our organisation against things going wrong from time to time, or of unknowingly harboring illegal or unethical conduct. We encourage those working for us to report any concerns about potential wrongdoing or perceived dangers through the proper channels, as early as possible, so that they can be investigated and resolved.

All colleagues have an important role in achieving this goal. Colleagues will usually be the first to know when someone in the organisation is doing something illegal or improper but often feel worried about voicing their concerns. The aim of this policy and procedure is to cover the reporting of any genuine concerns colleagues may have about suspected misconduct within ISP.

Whistleblowing is the disclosure of information which relates to suspected wrongdoing (generally a breach of a legal, statutory or regulatory requirement or unethical, immoral behavior). Our Whistleblowing Policy:

- encourages colleagues to report suspected wrongdoing as soon as possible in the knowledge that their concerns will be taken seriously and investigated appropriately, and that confidentiality will be respected
- provides colleagues with guidance as to how to raise such concerns
- reassures colleagues that they should be able to raise genuine concerns without fear of reprisals, even if they turn out to be mistaken.

Regional and school policies must:

- be in line with this rationale;
- support ISP Principles; and
- be compliant with local legislation and good practice.

All regional offices and schools must have their own whistleblowing policy and procedure in place in line with the guidance set out in this document. School whistleblowing policies should follow the format set out in Appendix.

## **Whistleblowing Policy and Procedure guidance**

### **Introduction**

We encourage colleagues and others with serious concerns about any aspect of the ISP's work to come forward and voice those concerns. It is recognised that certain cases will have to proceed on a confidential basis. This policy document makes it clear that colleagues can do something without fear of reprisals. This Whistleblowing Policy is intended to encourage and enable colleagues to raise serious concerns within ISP initially so that they can be resolved speedily and appropriately.

That concern may be about something that:

- comprises the physical, emotional or sexual abuse of pupils or staff
- is unlawful (e.g. theft, bribery, or fraud); or
- constitutes failure to comply with a legal regulation; or
- endangers an individual's health and safety; or
- risks or damages the environment; or
- is against ISP's financial regulations or policies; or
- covers up wrongdoing; or
- is a miscarriage of justice; or
- amounts to improper conduct.

Personal grievances are not covered by whistleblowing law unless the particular case is in the public interest. Personal grievances should therefore be raised under the relevant Grievance Procedure.

### **Safeguards**

#### **Harassment, Bullying or Victimisation**

ISP recognises that the decision to report a concern can be a difficult one to make, not least because of the fear of reprisal from those responsible for the malpractice. We will not tolerate harassment, bullying or victimisation and will take action to protect colleagues when they raise a grievance or concern in good faith. This does not mean, however, that if colleagues are already the subject of disciplinary or redundancy procedures, that those procedures will be halted as a result of their whistleblowing.

### **Confidentiality**

ISP will do its best to protect colleagues' identity when they raise a concern and do not want their name to be disclosed. It must be appreciated that the investigation process may reveal the source of the information and that colleagues may be required to give a statement as part of the evidence.

### **Anonymous Allegations**

This policy encourages colleagues to put their name to an allegation. Concerns expressed anonymously are much less powerful, but they will be considered at the discretion of ISP. In exercising the discretion, the factors to be taken into account would include the seriousness of the issues raised, the credibility of the concern and the likelihood of confirming the allegation from other attributable sources.

**Untrue Allegations**

No disciplinary or other action will be taken against a whistleblower who makes an allegation in the reasonable belief that it is in the public interest to do so even if the allegation is not substantiated by an investigation. However, disciplinary action may be taken against a whistleblower who makes an allegation without reasonable belief that it is in the public interest to do so (e.g. making an allegation frivolously, maliciously or for personal gain where there is no element of public interest).

## **ISP IBERIA**

### **Appendix 1 – ISP Iberia Whistleblowing Policy**

#### **1. Introduction**

International Schools Partnership and the Headteacher/Principal are committed to delivering a high- quality education service to pupils and expect high standards from their staff and contractors. In order to maintain these high standards a culture of openness and accountability is vitally important. The aims of this policy are threefold: -

- to encourage staff to raise concerns about malpractice within the School and the region without fear of reprisal
- to reassure staff that concerns will be taken seriously
- to provide information about how to raise concerns and explain how the ISP Regional Managing Director and the Head of School may respond.

#### **2. Scope of the Policy**

This policy applies to all ISP Iberia and School employees, agency staff, contractors and volunteers engaged by the School. There is a separate procedure for pupils and parents to raise concerns about school related issues. Each School may have a specific policy for the school which ensures alignment with this policy.

#### **3. What is whistleblowing?**

In practical terms, whistleblowing occurs when a concern is raised about danger or illegality that affects others. As the person raising the concern you will not necessarily be directly affected by the danger or illegality. Consequently you will not necessarily have a personal interest in the outcome of any investigation into your concerns. This is different from a complaint or grievance. If you make a complaint or lodge a grievance, you are saying that you personally have been poorly treated. This poor treatment could involve a breach of your individual employment rights or bullying and you are entitled to seek redress for yourself.

#### **4. Raising concerns on Malpractice**

Malpractice covers a wide range of concerns. The types of activity that should be disclosed include but are not limited to the following: -

- the physical, emotional or sexual abuse of pupils or staff
- unauthorised use of School funds and/or financial maladministration
- fraud and corruption
- failure to comply with legal obligations
- endangering of an individual's health and safety
- damage to the environment
- a criminal offence
- failure to follow financial and contract procedure rules
- showing undue favour to a contractor or a job applicant
- miscarriages of justice

- deliberate concealment of information relating to any of the above
- concerns about the professional practice or competence of colleagues, other members of staff or other workers

Staff should raise their concerns with the Headteacher / Principal. The earlier a concern is raised the easier it will be to take action. You the whistleblower are a witness to events not the investigator. You do not need to wait for compelling evidence of malpractice before raising concerns, but you must have reasonable grounds for your suspicion.

When reporting a concern, you should provide as much information and detail as possible. In particular you should provide the full names of the people involved or who know about what is happening, including the names of those involved, dates of events and any relevant documentation. This will help the investigator to focus on the main issues quickly.

There will be some cases where it is not appropriate for you to raise concerns with your Headteacher/Principal, for example where you suspect your Headteacher/ Principal already knows about the malpractice or where you suspect your Headteacher/ Principal may be involved. In those cases, you should report your concerns to the Regional Managing Director or Compliance team

Initial enquiries will be made to decide whether an investigation is appropriate and, if so, what form it should take. You will be advised whether an investigation takes place or not.

## **5. Advice and Support**

ISP Iberia and the schools recognize that staff may wish to seek advice and support from their professional association or trade union where this is in place, before raising concerns and the school will support you in doing this.

Whistleblowers who consider that they have been victimized as a result of whistleblowing should make a formal complaint to their employer immediately giving details of the way in which they believe they have been subject to detriment and their reasons for thinking that the detriment might be connected with their disclosure. Schools may implement their own support system e.g. HR department.

It is the responsibility of your employer to ensure that you are not victimized as a result of whistleblowing.

## **6. Confidentiality**

ISP Iberia and the schools understand that you may be reluctant to come forward with information about the wrongdoing of a colleague or manager or indeed at all. As such, the School recognizes that whistleblowers may wish to raise concerns in confidence. If you (the whistleblower) make a request for the matter to be kept confidential then your identity will not be revealed without discussing the matter with you first.

It is important to note that the confidentiality of the procedure does not necessarily imply anonymity. According to the Spanish Data Protection Agency, which on numerous occasions has ruled against anonymity in complaints, since anonymity clashes directly with what it states in the "Guide to data protection with respect to labor relations" (AEPD, 2009).

## **7. Anonymous Allegations**



It is recognized that the purpose of a whistleblowing policy is to allow people to make protected disclosure with the protection being against any reprisals or victimization for disclosures made honestly and in good faith. It is very difficult for some people to come forward and make a disclosure and the prospect of having to identify yourself can make the action of whistleblowing all the more daunting. You are encouraged to give your name when raising concerns. A concern expressed anonymously is much less powerful and is often more difficult to investigate and can lack credibility. The decision whether to investigate an anonymous allegation will be made by the Headteacher/ Principal and Regional Manager. When making this decision they will take into account the seriousness of the issues raised, the credibility of what is being said and the likelihood of confirming the allegation from other sources.

## **8. Protection for the Whistleblower**

All concerns raised under this procedure will be treated seriously and a decision made about whether an investigation is appropriate. Depending upon the nature of the matter it may be referred to the external auditor or the police. The person to whom you reported your concern will be responsible for keeping you informed about the progress of the investigation and the action, which has been taken, although you may not be told the outcome. In some cases the investigation may result in criminal or disciplinary proceedings. If this happens you may be invited to give a written statement or give evidence at a hearing. The Iberia Regional Managing Director and the Head of the school will support you in this process and ensure that you are clear about what will happen. If the process involves this individuals, the compliance team will ensure you are supported and protected.

## **9. Allegations not made in the public interest**

The school will not tolerate abuse of this Policy. Concerns that are raised frivolously, maliciously, or where they are known to be untrue may result in disciplinary action or, in the case of agency staff, the termination of the agency contract. In the case of contractors, the matter will be reported to the relevant Contract Manager so that a decision can be made about the appropriate action to take.

## **10. Reviews and Operation of this Policy**

ISP Iberia in partnership with the school has overall responsibility for the operation of this policy.

## Appendix 2 –Whistleblowing Procedure

The procedure is intended to conform to the guidance in the Public Interest Disclosure Act (PIDA). PIDA encourages colleagues to raise concerns internally in the first instance.

### How to raise concerns

As a first step, colleagues should normally raise the concerns with their immediate line manager or the Head of HR.

This depends, however, on the seriousness and sensitivity of the issues involved and who is thought to be involved in the malpractice. For example, if you believe that management is involved, you should as a matter of urgency approach one of the CEO, the Group CFO, the Group Director of Learning and Education, the Group Head of Legal or the Regional Whistleblowing Officer.

Concerns are better raised in writing. Colleagues are invited to set out the background and history of the concern, giving names, dates and places where possible, and the reason why you are particularly concerned about the situation. If a colleague feels unable to put their concern in writing, they can telephone or arrange to meet with the Compliance responsible. The earlier a colleague expresses a concern, the easier it is to take action.

Although colleagues are not expected to prove the truth of an allegation, they will need to demonstrate to the person contacted that there are sufficient grounds for their concern.

If a colleague needs advice before raising a concern, they can contact the compliance office first through the following email: [Compliance.Iberia@isp.com](mailto:Compliance.Iberia@isp.com)

### How we will respond

The action taken by ISP will depend on the nature of the concern. The matters raised may:

- be investigated internally
- be referred to the Police or external authorities
- be referred to the external auditor

In order to protect individuals and ISP, initial enquires will be made to decide whether an investigation is appropriate and, if so, what form it should take. Some concerns may be resolved by agreed action without the need for investigation.

Within **ten working days** of a concern being received, ISP will write to the colleague:

- acknowledging that the concern has been received;
- indicating how it proposes to deal with the matter;
- giving an estimate of how long it will take to provide a final response;
- telling the colleague whether any initial enquiries have been made; and
- telling the colleague whether further investigations will take place, and if not, why not.

The amount of contact between those considering the issues and the colleague will

depend on the nature of the matters raised, the potential difficulties involved and the clarity of the information provided. If necessary, further information will be sought from the colleague.

When any meeting is arranged, colleagues may choose to be accompanied by a trade union official or by another willing employee of their choice.

The Compliance Committee will draw up a conclusion report containing the decisions and recommendations to be adopted in the event of non-compliance with the Code of Conduct, and/or the proposed sanction if appropriate, which may range from a mere warning to dismissal in accordance with the labor legislation in force at the time, and may even lead to a criminal complaint, if appropriate, before the competent authorities.

**Regional Whistleblowing Officer:** Head of HR Iberia, Regional Managing Director, Finance Director

**Email:** [Compliance.Iberia@isp.com](mailto:Compliance.Iberia@isp.com)

### **Appendix 3: Complaint registration process**

For their admission and proper processing, the communications or complaints must contain at least the following data, without which the investigation cannot be carried out, subject to the correction of errors, for which the complainant will be requested:

- Complainant identified by name and surname.
- Succinct statement of the facts or arguments supporting the communication/complaint.
- Person or group against whom the complaint is directed.

The communications made will generate a file that will be registered and identified by a reference, ensuring compliance with the provisions of data protection regulations. Likewise, once the file has been opened, it must be archived both on physical and digital media, in such a way that it is impossible to lose or delete the data.

All persons involved in any inquiry process are obliged to maintain due confidentiality and to keep secret the data and information to which they have had access, failing which they may be sanctioned.

### **Appendix 4: Internal management of the complaints received**

Once the appropriate file has been initiated, the scope of the information received shall be analyzed to determine whether it affects any specific person/s. If necessary, a challenge shall be made to the information received. If it is necessary to recuse or abstain any of the members of the control body who are directly or indirectly affected, this will be done at this first moment.

For the investigation of the complaints, the body may operate as a collegiate body or the body may, by designation, entrust one of its members with the investigation of the procedure.

Once the investigation has begun, the person in charge may adopt a series of urgent measures, always duly motivated, for the following purposes listed below:

- To mitigate the effects of the risk materialized or about to materialize.

- Execution of urgent precautionary measures to preserve evidence.
- Urgent communication, as the case may be, of the information to the company's governing bodies.

By way of example, among the urgent measures that may be agreed by the instructor, will be the seizure or sealing of computer media, the communication to service providers for the preservation of certain information, or even the maintenance of information received in secret for the time strictly and prudentially necessary to ensure the purposes described above.

All such urgent measures must be proportional and sufficiently motivated.

Likewise, if necessary, it may communicate with the complainant in order to expand on the information received, always guaranteeing the confidentiality of the identity of the complainant.

Once the investigation has been carried out, the competent body shall approve a proposed resolution to be submitted to the decision-making body with a report containing:

- Descriptive information on the complaint, dates of filing and main milestones.
- Urgent precautionary measures carried out, the reasons for them and their effects.
- Objectivity of the complaint, identification of the complainant and veracity of the information.
- Assessment of the need for any type of external support or advice.
- Proposal of action and subsequent resolution, with proposal of the measures already adopted and those that should be maintained; investigation of the complainant for disloyalty or for fraudulent misrepresentation; sending the information to the courts or agents of the authority for conduct typified as crimes that are not within the scope of the legal entity, etc.

This information shall be submitted as soon as possible to the decision-making body, so that the company can take the most appropriate decision in the shortest possible time.

## **Appendix 5: Decision-making body**

### **Functions.**

The decision-making body is responsible for the formation of the will of the legal entity in response to the possible commission of an unlawful act directly or indirectly affecting it, on the basis of the presentation by the investigating body of the appropriate detailed report. For the formation of such will, the decision-making body may request advice from as many external services as necessary, as well as any clarifications required by the investigating body itself. The final decision rests solely with the latter, the external advisory services not being responsible, these being understood as merely recommending and giving their opinion.

### **Composition.**

The decision-making body shall be collegiate and shall be composed of:

Head of HR Iberia, Regional Managing Director, Finance Director