



Barcelona School of Economics

COMPLIANCE PLAN:

WHISTLEBLOWER CHANNEL

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ANNEX I: COMPLAINT FORM

1.-PURPOSE

1.1.- Complaints Channel

This whistleblower channel is implemented in the Foundation so that all members can report malpractices related to any of the offenses defined in the reform of the Penal Code (hereinafter "CP").

1.2.- Scope of application

The whistleblower channel will be available to all members of the Foundation and all staff who maintain a contractual relationship with the Foundation in order to have a way to bring to the attention of the Foundation any conduct that could be or appear to be criminal.

1.3.-Compulsory nature

The members of the Foundation who have indications or suspicions of the commission of any crime or violation of any of the principles and values recognized in the Code of Ethics will have to report it through the Whistleblower Channel established by the Foundation.

1.4.- Disclosure

The implementation of the Whistleblower Channel must be made known to all employees and persons associated with the Foundation.

The members of the Foundation must be aware of the implemented whistleblower channel. Likewise, both the whistleblowers and the accused must be previously informed of the existence of the whistleblower channel and the processing of data involved in the formulation of a complaint, as well as the legal consequences of filing a complaint.

2.-CHARACTERISTICS

2.1.-Confidentiality

The Foundation ensures the total confidentiality of the complaints, the data of the complainants and of the denounced, the compliance with the Data Protection Regulation number 2016/679 (hereinafter "RPD") the Organic Law on Data Protection number 3/2018 as well as its implementing regulations.

However, this confidentiality may be suspended when knowledge of the facts is required by judges, courts or competent authority. In any case, and before using the complainant's personal data, the Foundation must inform the complainant so that he/she is aware and aware of it.

The whistleblower is subject to the duty of confidentiality and may not disclose the facts to third parties, except when it is a criminal act and is reported to the competent authorities. In the latter case, the disclosure of the facts shall be made as discreetly as possible so as not to damage the image of persons or the company.

2.2.- Guarantees

The complainant's identification data are completely confidential and, except in the event that bad faith is detected, the complainant will be guaranteed that no reprisals will be imposed on him/her for making a complaint.

3.- PROCEDURE

3.1.- Complaint

The "Complaint" is the element that serves for the responsible persons to agree to initiate the corporate criminal procedure. In this sense, the complaint is not only a formal communication of the alleged commission of a crime, but is any information intended to show that a behavior or an event has been detected that involves a contingency or risk to the Foundation and that in certain cases could be classified as criminal.

Thus, without being exhaustive, it is considered a denunciation:

- The specific communication reporting any contingency or circumstance that - according to the training provided in this area - could be considered as allegedly criminal or that would involve bypassing internal controls and protocols.

- The result of an inspection, investigation or internal audit which, without prejudice to having been initiated for another purpose, also reveals the detection of relevant indications to that effect.

3.2.- Filing of Complaints

Complaints may be filed only by employees, teachers and/or students who are part of the Foundation. The same must, in any case, be filed by filling out the electronic complaint form (attached as Annex I to this document) which is accessed through the link contained in the internal computer network of the Foundation (Intranet).

The aforementioned form must contain in all cases (i) the name and surname of the complainant, (ii) the relationship with the Foundation, (iii) the complainant's e-mail address, (iv) the name and surname of the respondent and finally, (v) the text of the complaint.

3.3.- Participants

In order to maintain the confidentiality of the complaints filed, only the Compliance Officer (or the members of the Compliance Officer Committee, in the case of a multi-person body) will have access to them through the corresponding corporate email.

In any case, the person responsible for managing the complaints channel must be impartial. The complaints will also be received by the external lawyer of the law firm assigned at the time of having the channel, who will act as a third independent advisor to provide the necessary support.

In this sense, the external lawyer, as a member of the Committee, will be responsible for analyzing the complaints filed and making the corresponding screening to assess the seriousness of the facts and legally analyze whether they constitute a criminal offense.

In other words, the lawyer will be in charge of analyzing the content of the complaint and making the corresponding legal-criminal study in order to determine whether the facts have criminal relevance. In the event that the complaint filed is incomplete or if any additional information is necessary, he/she may require the complainant to provide more information and/or evidence (if not already provided with the complaint).

If the reported facts are considered criminal, the lawyer must communicate this to the other members of the Compliance Officer Committee so that they are aware of it.

In this case, the Foundation, through the Administrative Officer, will be responsible for initiating the investigation and/or investigation phase (which will be developed later) of the facts in order to carry out the corresponding preliminary investigation and, in any case, may have the support of the lawyer as legal advisor.

Otherwise, i.e., in the event that the reported facts have no criminal relevance, the Foundation, through the Administrative Officer shall transfer the complaint to the appropriate department so that it can be processed internally.

3.4.- Duty to inform the complainant

In the event that a complaint is filed, the complainant shall be provided with the following information:

- Identification of the person responsible for the file.
- Purpose of data processing.
- Strict confidentiality of the data, except for possible communications to third parties involved (witnesses) in the investigation or judges and courts.
- Consequences of making a false or bad faith report.
- No retaliation by the Foundation.

3.5.- Duty to provide information to the complainant and third parties involved.

The Foundation will have to inform - from the following month, counting from the day on which the complaint is received - the filing of the same both to the person denounced and to third parties involved (affected, witnesses, etc.).

This duty of information does not imply revealing the identity of the complainant or data that allow to deduce his identity, but the following information:

- That he/she has been reported through the whistleblower channel.
- The facts reported.
- Purpose of the data processing.
- Strict confidentiality of the data, except for possible communications to third parties involved in the investigation or judges and courts.

Likewise, an individual meeting must be held with each interested party (reported, affected and witnesses) within a maximum period of 3 months in order to draw up minutes in which the questions about the reported facts are included and the information clause is included, so that its compliance can be approved before any requirement that may be made by the Spanish Data Protection Agency ("AEPD").

4.- ACTION PROCEDURE

4.1 Instruction

After receiving the corresponding complaint, the investigation phase will begin (for the purpose of taking all the necessary steps to study the facts denounced).

As we have established above, it will be the external lawyer who will have to make an initial analysis of the content of the complaints filed.

In this sense, and in the event that he/she considers - according to his/her legal-criminal knowledge - that the facts constitute a criminal offense, he/she will inform the Foundation, who will be responsible for initiating the investigation phase of the facts and who may count, in any case, with the support of other areas or departments of the Foundation that he/she deems appropriate.

In other words, in the event that the reported facts may constitute a criminal offense, the Foundation must initiate the corresponding investigation phase, communicating it to the complainant and initiating an individual file.

During the investigation phase, the Foundation shall carry out all necessary actions to investigate the reported facts. In this sense, it may carry out the tests and/or procedures it deems pertinent (such as, for example: statement of the person under investigation, statement of witnesses or of the victim) in order to determine whether the facts constitute a criminal offense.

4.2.- Instruction report

Once the actions described above have been carried out, the Foundation (with the help of the external lawyer, if necessary) will prepare a report for the purpose of analyzing and studying the case. Said report will necessarily have the following content:

- Data of the denounced;
- Summary of the facts;

- In this regard, it should be noted that the collection of any means of evidence must be carried out respecting the rights of the accused (right to privacy, secrecy of communications, data protection, etc.) as well as following procedures that comply with the legal system.

- Analysis of the controls or protocols that have not been complied with.

- Proposal -if applicable- of new controls to mitigate the risk of committing the crime.

- Corrective measures, where appropriate;

In the event that there are indications of criminality, the denounced parties will be notified, informing them of the completion of the investigation phase.

4.3.- Action plan

Once the investigation phase is completed and in accordance with the provisions of the aforementioned Report, the Foundation shall:

- Communicate to the person or persons under investigation so that they have the opportunity to make any allegations they deem appropriate. The intervention of these persons shall be strictly confidential, and may be carried out by means of a face-to-face interview. This procedure may be carried out by the responsible attorneys;

- To adopt the necessary measures;

- Initiate the corresponding legal proceedings, either by filing a complaint or lawsuit, or by exercising other types of legal actions in defense of the interests of the Entity;

- Adoption of corrective actions, such as disciplinary measures, in accordance with the provisions of the Compliance Plan.

The actions contemplated in the Action Plan must be duly established in a calendar for better monitoring, identifying those responsible for carrying them out.

Likewise, and in relation to the deadlines for the execution of the actions of the Action Plan, the competent body will have to ensure that the immediate cessation of actions that could have criminal relevance is prioritized, as well as to establish the necessary measures.

4.4.- Finalization of the procedure

Once the previous phase has been completed, the person in charge will have to establish the necessary measures to be implemented in the Foundation to prevent the commission of future crimes, review the controls already implemented in each department and provide additional training on risks and corporate criminal responsibility.

5.- CONSERVATION OF DATA

5.1.- Time limits

The data of those making the complaint or communication, employees and third parties, shall be kept in the complaints system only for the time necessary to decide on the appropriateness of initiating an investigation into the facts reported.

In any case, after three months have elapsed since the data were entered, they must be deleted from the reporting system, unless the purpose of the storage is to leave evidence of the functioning of the model for the prevention of the commission of crimes by the legal person.

Complaints that have not been followed up may only be recorded anonymously without the following blocking obligation being applicable. Once the term mentioned in the preceding paragraph has elapsed, the data may continue to be processed by the body to which it corresponds, without being kept in the same information system for internal complaints.

5.2.- Blocking

After the aforementioned deadlines, the cancellation of the information implies its blocking, in case subsequent liabilities may arise, which is feasible in this area.

It is recommended that this blocking be carried out for a reasonable period of one year. The term "blocking" means keeping the documentation separately, without any processing and in complete confidentiality.

This information may only be used in the event of a legal claim or other public administration with authority in the matter.

6.- PENALTIES FOR NON-COMPLIANCE

In the event that the investigation carried out involves the commission of one or more of the offenses provided for in the Disciplinary System of the Foundation, the offender will be imposed the corresponding sanction, without prejudice to possible criminal or other responsibilities that may correspond according to the opinion of judges.

ANNEX I: COMPLAINT FORM

Name and surname of the complainant:	
Relationship with the Foundation:	
Complainant's e-mail address:	
Name and surname of the accused:	

Text of the complaint