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**INTERNAL INFORMATION SYSTEM POLICY AND MANAGEMENT OF THE LEITAT-  
TECHNOLOGICAL CENTER WHISTLEBLOWING CHANNEL**

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**a. What is a whistleblowing channel?**

An internal whistleblowing channel is a confidential reporting system owned by the organisation. It enables employees or individuals connected to the organisation, who are aware of actions that may involve infractions or crimes, to report them. This allows for an investigation to be conducted and appropriate measures to be taken to stop the activity or prevent it from happening again. The channel is established in accordance with Law 2/2023, of 20 February, which governs the protection of whistleblowers reporting regulatory or anti-corruption violations.

The law also provides that the whistleblower, at their discretion, may choose to go to an external communication channel, unrelated to the organisation. In Catalonia, the body that carries out these anti-corruption functions is the Anti-Fraud Office of Catalonia.

The law establishes that the preferred channel should always be the internal one, consisting of the whistleblowing channel, as the organisation itself has more tools and knowledge to provide a better resolution to the situations that arise. However, the choice of which channel to use will ultimately be at the discretion of the whistleblower.

**b. What can be reported?**

The legally established scope of this whistleblowing channel is divided into three main areas:

1. Any act or omission that may constitute a breach of European Union law, provided that it falls within the scope of the provisions in Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of Union law, affects the EU's financial interests and/or impacts the internal market.

The main areas affected by the aforementioned Directive are public procurement, financial markets, product safety, transport safety, environmental protection, nuclear safety, food safety, public health, consumer protection and the protection of privacy and personal data.

2. Actions or omissions that may constitute a criminal offence.
3. Actions or omissions that may constitute a serious or very serious administrative offence.

The channel may also be used to communicate other types of illegal conduct. Cases that do not fall within any of the three areas indicated will not be covered by Law 2/2023. In such instances, the manager of the channel will refer it to the relevant internal body to be processed

appropriately.

Likewise, cases governed by specific regulations are excluded from the scope of this policy. This includes those regulated by sector-specific laws or EU instruments that establish mechanisms for reporting breaches and protecting whistleblowers.

If conduct covered by Leitat's harassment protocol is reported, the manager of the whistleblowing channel will forward the report to the Equality Commission, which is the competent body for processing such cases because they are subject to more specific regulations. The manager will notify the whistleblower of this referral and archive the complaint submitted through the channel to avoid duplication in the investigation activities.

If the whistleblower prefers, they can go directly to the channel against sexual and gender-based harassment through the following [link](#).

#### **c. Who can file a complaint?**

The whistleblowing channel may be used by anyone reporting the actions or omissions established in section b) of this Policy, who has obtained information in a work or professional context within Leitat, including:

- Persons who maintain an employment relationship with the organisation.
- Autonomous workers who provide their services in the organisation.
- Members of the administrative and management body.
- Suppliers and customers.
- Volunteers.
- Interns.
- Persons who have had an employment or professional relationship with the organisation in the past.
- Persons who are in the process of selection or pre-contractual negotiation.

#### **d. Who is responsible for the system and who manages the channel?**

The management of the whistleblowing channel, that is, the processing of the communications received will be **outsourced to Estudi Jurídic Badia, S.L.P.**, in order to guarantee at all times the impartial processing of complaints as well as to avoid any conflicts of interest. The Manager will be regarded as the data processor and will provide appropriate assurances of independence, confidentiality, data protection, and communication secrecy.

The person responsible for the Internal Information System will be the general director of the organisation or its president in the event that the complaint affects the former.

Both their appointment and any potential dismissal will be communicated to the competent regional authority, which in Catalonia is the Anti-Fraud Office, within a maximum of 10 days from the occurrence, specifying, if applicable, the reasons and grounds for their removal.

Both the Responsible Person and the Internal System Manager will be appointed by the governing body of Leitat.

#### **e. How to process the information received**

- Report: in writing, filling in the form on the home page of the Leitat website. This

communication channel is not traceable and allows secure communication with the complainant, even if they choose to maintain their anonymity, guaranteeing confidentiality.

The form must include, at a minimum, a description of the events and any potential witnesses or evidence that can corroborate them and must be accompanied by any documentation deemed necessary and relevant for this purpose.

To send the form, a complaint identification number will be assigned and the complainant must create a password that will allow access to the complaint channel at all times and from any device so that they can follow up on its progress anonymously if they wish.

If they identify themselves, the complainant will receive a notification whenever there is an update on the status of the complaint. Otherwise, to consult the status of the complaint, the complainant must proactively log into the complaints channel, with the processing number and password created at the time of filing the report.

- Proof of receipt. Within a maximum period of 7 calendar days from the receipt of the information, the channel manager will acknowledge receipt to the complainant, unless this would jeopardise the confidentiality of the communication.

A complaint may be rejected if it falls into one of the following cases:

- a) If the allegations are completely implausible.
- b) If the allegations do not constitute a breach or omission of compliance with the legal system as established in Article 2.
- c) When the complaint is manifestly unfounded or there are indications of having been obtained through the commission of a crime. In this case, the rejection will also be forwarded to the Public Prosecutor's Office with a detailed account of the facts deemed to constitute a crime.

The rejection must always be justified and will be notified to the complainant within a period not exceeding five working days following the rejection.

- Additional information. If the channel manager deems it necessary, they may contact the complainant and request that they provide additional information as needed.
- Investigation. The channel manager will investigate the allegations and the people affected by the report, informing them of the actions or omissions attributed to them and recognising their right to be heard. The maximum investigation period may not exceed three months from receipt of the communication, except in cases of special complexity, in which an additional period of equal duration may be extended. The responsibility for managing and conducting the actions and investigations lies with the person responsible for the Internal Information System, who is tasked with ensuring that the Manager carries out the processing diligently.
- Information. The person or persons affected by the report and the information received

or obtained shall have the right to be informed at all times of the actions or omissions attributed to them and to be heard at any time during the proceedings and investigations, in the time and manner deemed most appropriate in each case. They should also be informed that they may attend with legal representation.

- **Case File.** The channel manager will prepare a case file in which all the information collected will be provided, as well as a report detailing the code number of the complaint and date of registration, the allegations reported, the actions taken and their conclusions and proposed solution. The person or persons affected by the report and the information received will have the right to access the file, provided that any information that could identify the complainant is not disclosed.
- **Conclusion.** Once the investigation phase has been completed and the case file has been closed, the Manager will take one of the following decisions:
  - a. Archive the file.
  - b. Impose disciplinary measures.
  - c. Forward the information to the Public Prosecutor's Office immediately in the event that the allegations are deemed to constitute a crime.
  - d. Forward the information to the European Public Prosecutor's Office in cases where the allegations affect the financial interests of the European Union.
  - e. Refer the case to the competent authority, entity or body in cases of actions or omissions that are considered a serious or very serious administrative offence.

The decision shall be communicated to the complainant and the affected party/ies within a period not exceeding five working days from the date of issue of the report.

- **Accountability.** The manager will communicate the existence of a complaint to the person in charge of the channel, always guaranteeing the strictest confidentiality and data protection of all those affected.

**f. Record of complaints**

Leitat will maintain a register book, compiled by the channel manager, of the information received and the internal investigations resulting from it, ensuring compliance with all legally required provisions.

**g. Applicable legislation**

For anything not covered by this Policy, the provisions of Law 2/2023, of 20 February, regulating the protection of persons reporting regulatory breaches and combating corruption, as well as any implementing regulations or any norms approved by the Generalitat of Catalonia on this matter, shall apply.