




UNIVERSITAT RAMON LLULL

Whistleblowing Policy

Institut Químic de Sarrià CETS Fundació Privada (IQS)

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Reviewed by: Carles Bel (Director of People & Organisation) Date: 22 February 2026		Approved by: Board of Directors Date: 13 April 2026  IQS UNIVERSITAT RAMON LLULL Dr José Javier Molins Vara Secretary General	
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The English translation serves as a reference and is not a legal translation of the original in Spanish. If there is any discrepancy, the original spanish version will prevail as the official one.

To make the document easier to read, we have used the masculine form as a generic term, so that it cannot at any time be interpreted as reflecting any bias. This explanatory note serves, in any case, to reiterate IQS's commitment to promoting equality and non-discrimination in all forms of expression and language use.

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1. Introduction and regulatory framework

IQS is governed by the fundamental principles set out in the **Code of Conduct of the Society of Jesus**, the main objective of which is to establish guidelines to direct the conduct of its staff, students and any professionals associated with IQS, with a view to contributing to the smooth running of its activities.

Current legislation, and in particular the Criminal Code as amended in 2010 and 2015, together with Circular 1/2026 of 22 January issued by the Director of Public Prosecutions, reinforces the need for organisations to have a criminal risk prevention model in place, that is, systems and control mechanisms that enable the prevention, detection and response to the risk of a crime being committed within an organisation by any of its members.

Following the entry into force of Law 2/2023 in June 2023, the primary purpose of which is to protect citizens who report breaches of the legal system within the context of a professional relationship, IQS, in accordance with the requirements set out in the aforementioned legislation, has implemented an **Internal Reporting System known as the Whistleblowing Channel**.

This Policy sets out the general principles on which the Whistleblowing Channel is based and which apply both to those who report, through any of the procedures provided, actions or omissions that may constitute infringements of European Union law or serious or very serious criminal or administrative offences, and to those affected by such reports. Furthermore, it establishes safeguards for the protection of whistleblowers, the role of the System Manager, and details the processing of personal data.

1.1. Regulatory framework

- **Directive (EU) 2019/1937 of the European Parliament and of the Council** of 23 October 2019 on the protection of persons who report breaches of Union law, irrespective of the classification of such breaches under national law.
- **Organic Law 3/2018 of 5 December** on the Protection of Personal Data and the Guarantee of Digital Rights.
- **Organic Law 7/2021 of 26 May** on the protection of personal data processed for the purposes of the prevention, detection, investigation and prosecution of criminal offences and the enforcement of criminal sanctions.
- **Law 2/2023 of 20 February** regulating the protection of persons reporting infringements, regulatory breaches and combating corruption.

1.2 Related internal policies

- IQS Compliance Manual
- Protocol for the prevention, detection and response to violence, harassment and discrimination at IQS.

2. Head of the Internal Reporting System

IQS operates a **Whistleblowing Channel** that enables the submission of information regarding breaches of Law 2/2023, without prejudice to the possibility of reporting through other channels, such as the external reporting channel of the Independent Authority for the Protection of Whistleblowers (hereinafter A.I.P.I.)

At all times, the Whistleblowing Channel shall ensure compliance with the principles set out below and shall be managed directly by the Head of the Internal Reporting System in accordance with the guidelines established in this document.

2.1 Appointment of the Head of the System

The IQS Board of Directors has appointed the IQS Compliance Officer as the Head of the Internal Reporting System, who will carry out their duties independently and autonomously from other internal bodies, acting in accordance with IQS's principles.

The Head of the Internal Reporting System will ensure the proper functioning of the Whistleblowing Channel and the communication channels that form part of it, so that all members of the IQS community and staff associated with the institution can make reports, either identified or anonymously, without fear of any reprisal.

In the event that a report refers to or questions the conduct or actions of the Head of the Internal Reporting System, the Head of the Internal Reporting System shall not participate in any stage of the procedure, and the report shall be automatically redirected to Management as the substitute body.

The Head of the Internal Reporting System will also resolve any queries or questions regarding the Whistleblowing Channel and the applicable regulations that may arise, and will ensure that the relevant internal investigations are properly conducted.

3. Scope of application

3.1 Who can make a report via the Whistleblowing Channel?

Anyone with any connection to IQS who suspects or becomes aware of any irregularities or breaches of duty on the part of staff, students, lecturers, etc., may report them via this channel.

3.2 Who can be reported via the Whistleblowing Channel?

Reports may be made against any IQS staff member, manager, student, lecturer or external collaborator subject to the institution's authority who has committed any irregularity or misconduct falling within the scope set out in this document below.

3.3 Conduct subject to reporting

The types of conduct that may be reported via the Whistleblowing Channel are those detailed and listed below:

- **Discrimination:** any form of discrimination based on race, gender, religion, sexual orientation, disability or any other ground protected by law.
- **Harassment or intimidation:** This includes sexual harassment, workplace harassment, academic harassment or any form of harassment that negatively affects the IQS environment.
- **Academic fraud:** Plagiarism, falsification of documents, cheating in exams or any other form of deception in obtaining grades or qualifications.
- **Misappropriation of funds:** Misuse of financial resources or funds allocated to IQS for personal or illegitimate purposes.
- **Abuse of power:** Misuse of authority for personal gain or to harm other members of the university community.
- **Physical violence or threats:** Any act of physical or verbal violence that endangers the safety of members of the university community.
- **Sale of grades or qualifications:** Engaging in corrupt practices that allow grades or qualifications to be obtained without meeting academic requirements.
- **Negligence or breach of duty:** Acting negligently in the management or administration of IQS, which may affect students, staff or faculty.
- **Discrimination in recruitment:** discriminatory practices in the recruitment of staff based on characteristics protected by law.
- **Breach of privacy:** Unauthorised access to or disclosure of confidential information or personal data relating to members of the university community.
- **Any conduct not described above but which contravenes the principles and standards of conduct set out in the Society of Jesus Code of Conduct may also be reported.**

4. How the Whistleblowing Channel Works

4.1 Means of reporting

All reports must be submitted in one of the following ways:

Method of communication	Address	Identification of the complainant	Anonymity of the complainant
1. Email	canaldedenuncias@iqs.url.edu	✓	✗
2. Form	IQS Whistleblowing Channel This is published on the Transparency Portal of the IQS website and is accessible to both internal and external staff.	✓	The complainant can follow the progress of the investigation
3. In person	You can request an appointment via the same email address canaldedenuncias@iqs.url.edu or by telephone on 932 67 20 96.	✓	✗
4. Post	Vía Augusta 390, 08017 Barcelona	✓	The complainant CANNOT follow up on the investigation

All communications and reports received will be investigated.

Channels 2 and 4 accept anonymous reports. In the case of channel 2, the anonymous complainant can follow up on their report whilst maintaining their anonymity at all times. In contrast, in the case of channel 4, the complainant cannot follow up on the report.

4.2 How to access the Whistleblowing Channel

- Access the Transparency Portal on the IQS website: [IQS Transparency Portal and Resource Management | IQS Barcelona](#)

 Transparencia

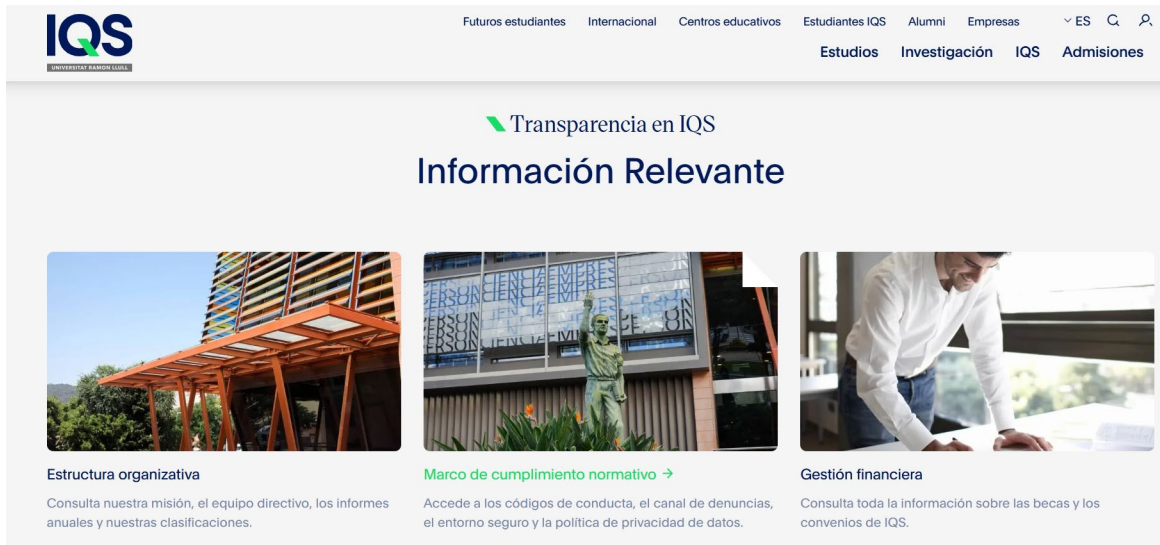
Te damos la bienvenida al portal de transparencia de IQS

Reafirmamos nuestro compromiso con la transparencia. A través de este portal puedes acceder de manera sencilla y rápida a información relevante sobre nuestras actividades, decisiones y el uso de recursos públicos.

[Descubrir más →](#)



b. Within the IQS Transparency Portal, go to “regulatory compliance framework”



The screenshot shows the 'Información Relevante' section of the IQS Transparency Portal. At the top, there is a navigation menu with links for 'Futuros estudiantes', 'Internacional', 'Centros educativos', 'Estudiantes IQS', 'Alumni', 'Empresas', 'Estudios', 'Investigación', 'IQS', and 'Admisiones'. The main heading is 'Transparencia en IQS Información Relevante'. Below this, there are three featured cards:

- Estructura organizativa:** Consulta nuestra misión, el equipo directivo, los informes anuales y nuestras clasificaciones.
- Marco de cumplimiento normativo →:** Accede a los códigos de conducta, el canal de denuncias, el entorno seguro y la política de privacidad de datos.
- Gestión financiera:** Consulta toda la información sobre las becas y los convenios de IQS.

c. Access the Whistleblowing Channel:



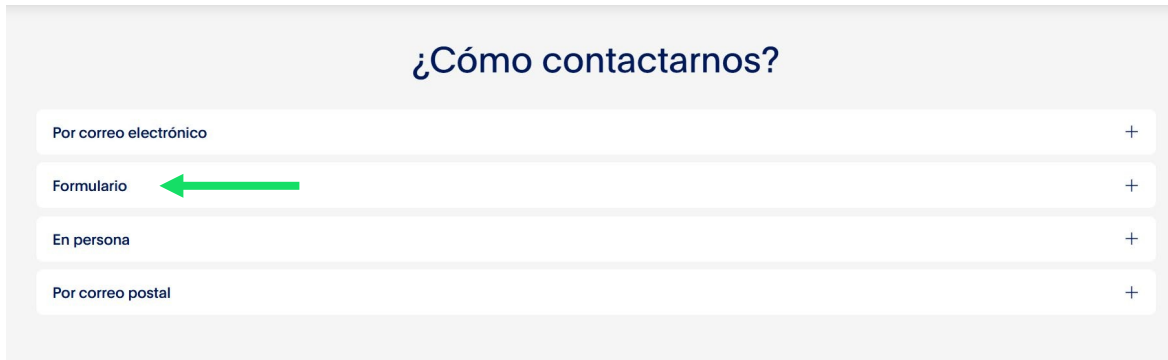
The screenshot shows the 'El cumplimiento normativo' section of the IQS website. The main heading is 'El cumplimiento normativo' with a sub-heading 'Bases para'. Below the heading, there is a paragraph: 'A continuación encontrarás las normativas básicas de IQS, fundamentales para garantizar un ambiente académico seguro para estudiantes y trabajadores.' To the left, there is a section titled 'Normativa Básica de Cumplimiento Normativo'. To the right, there is a list of documents:

- Código de conducta y canal ético (PDF icon)
- Manual del Cumplimiento Normativo de IQS (PDF icon)
- Normativa de convivencia universitaria (PDF icon)
- Plan de Igualdad (PDF icon)
- Protección de datos (external link icon)
- Código de Buen Gobierno - Patronato (arrow icon)

Below this list, there is a section titled 'Comunícate con IQS' with a list of links:

- Sugerencias, reclamaciones y felicitaciones (external link icon)
- Sistema Entorno Seguro (arrow icon)
- Canal de denuncias (arrow icon)** (highlighted with a red box)

d. Reports can be made via the following channels:



¿Cómo contactarnos?

- Por correo electrónico +
- Formulario ←
- En persona +
- Por correo postal +

e. If you wish to make an anonymous report, please use the **Form**



Nueva comunicación Consultar el estado de una comunicación Preguntas frecuentes Cambiar idioma

Canal de denuncias de IQS

El canal de denuncias de IQS te permite reportar cualquier actuación que suponga una efectiva limitación de los derechos y garantías previstos en la Ley 2/2023. Si presentas una comunicación, incluso aunque no sea de manera anónima, debes conocer que queda preservada tu identidad, que no puede ser comunicada a terceros, y que queda garantizada la confidencialidad de los datos correspondientes a las personas afectadas y a cualquier tercero que se mencione en la información suministrada. Las revelaciones que deban hacerse quedan sujetas a salvaguardas establecidas en la normativa aplicable.

Nueva comunicación

Comunicanos infracciones cometidas por personas de la institución en el ámbito de la Directiva (UE) 2019/1937 y Ley 2/2023, reguladora de la protección de las personas que informen sobre infracciones normativas y de lucha contra la corrupción, así como incumplimientos de nuestro Código de Conducta

Nueva comunicación

Consultar el estado de una comunicación

Si has realizado una comunicación, indica el identificador asignado y realiza la consulta

Consultar el estado de una comunicación

Preguntas frecuentes

Si tienes dudas sobre este canal de denuncias, aquí encontrarás las preguntas más frecuentes

Acceder

5. Requirements for the report

The essential requirements that the report must contain are as follows:

- Relationship with IQS.
- Anonymity: you are asked whether you wish the report to be anonymous.
- Identification of those responsible for the irregularity or infringement, if known.
- Category: Briefly describe the conduct to be reported, such as sexual harassment or workplace bullying.
- Description of the complaint.
- Attachments: submit documents or evidence (if possible).

6. Rights and obligations of the complainant

The complainant has the following rights:

- The right to be informed of the existence of the Whistleblowing Channel.
- Guarantee of confidentiality and protection of the privacy of those involved.
- The right to anonymity (should the complainant so wish and use a communication channel that allows for this).
- Right to the protection of personal data.
- Thorough investigation of the facts and resolution of the complaint
- Right to be informed of the resolution or closure of the complaint.
- Priority and urgent processing.
- Protection against reprisals

The obligations that the complainant must adhere to at all times are:

- To act in good faith.
- Provide information and documents relating to the alleged incidents.
- You undertake to maintain the confidentiality of everything relating to the complaint lodged.

7. Rights of the accused

The accused has the right to be informed as soon as possible when they are the subject of an investigation following a complaint filed against them. This notification must contain information regarding:

- The body/persons responsible for handling the case
- Alleged facts
- Procedures for handling the complaint

The accused also has the right to be informed of the outcome or closure of the complaint.

IQS grants the accused the right to be heard at any time and to correct their personal data should it be incorrect.

8. Complaint handling

Once the complaint has been received, the procedure described in the IQS Compliance Manual will be activated.

9. Good faith

Any report of a complaint via the channels listed in section 4.1 must be made in good faith. The use of these channels in bad faith may lead IQS to take disciplinary action.

A whistleblower shall be deemed to have acted in good faith where they have reasonable grounds to believe that the information in question is true, even if they are unable to provide conclusive evidence.

10. Prohibition of retaliation and protection of the Whistleblower

IQS guarantees that Whistleblowers will not suffer any reprisals simply for acting as such, as all acts constituting reprisal are prohibited, including threats and attempts at reprisal.

Acts such as suspension of the employment contract, dismissal or termination of the employment relationship, any damage to reputation, coercion or intimidation, or receiving negative performance appraisals or references, amongst others, may be considered retaliation.

In any case, measures will be implemented to prevent Whistleblowers from suffering retaliation in accordance with the provisions of the regulations.

During the processing of the case, it is guaranteed that those affected will have the right to the presumption of innocence, the right to a defence, the right of access to the case file, the protection of their identity and the confidentiality of the facts and details of the proceedings.

11. Recording of information

IQS maintains a comprehensive record of all reports received via the Whistleblowing Channel, as well as the internal investigations to which they have given rise. This record ensures the necessary security and confidentiality and is managed in compliance with applicable data protection legislation.

12. Protection of personal data

All personal data provided for the purposes of the report will be processed in accordance with Organic Law 3/2018 of 5 December on the Protection of Personal Data and the Guarantee of Digital Rights, for legitimate and specific purposes relating to any investigation that may arise as a result of the report; it will not be used for incompatible purposes and will be adequate and not excessive in relation to the aforementioned purposes.