EL ALTILLO INTERNATIONAL SCHOOL | iSP International Schools Partnership

# WHISTLEBLOWING

## 1. JUSTIFICATION

As an organization, we are committed to the highest standards of honesty, integrity, transparency, and trustworthiness. As such, we seek to conduct our business responsibly and in line with our principles and values.

A culture of openness and accountability is essential to protect our organization when either specific incidents arise, or when illegal or unethical conduct is unknowingly harbored. Likewise, it is important for our institution to comply with the applicable regulations regarding the reporting of these possible irregularities. That is why it is important for our company to implement a clear system for reporting irregularities, open to all natural and legal persons who have contact with our company. Thus, following the applicable regulations contained in the Spanish law (Ley 2/2023, de 20 de febrero, reguladora de la protección de las personas que informen sobre infracciones normativas y de lucha contra la corrupción), and maintaining our highest standards, we have developed our whistle-blowing policy.

## 2. INTRODUCTION

Colegios Laude SLU, (under the parent entity International Schools Partnership) is committed in providing a high-quality educational service to students and expects a high level of quality from its staff and subcontractors. To maintain these high standards a culture of openness and accountability is of vital importance. Whistleblowing is the disclosure of information relating to suspected misconduct (usually a breach of a legal, statutory, or regulatory requirement, or unethical or immoral behavior). The objectives of this policy are threefold:

- To encourage colleagues and all those who work with us to report suspected wrongdoing as soon as possible.

- To strengthen the reporting culture, the integrity infrastructures of organizations and the promotion of the culture of information or communication as a mechanism to prevent and detect threats to the public interest.

- Adequate whistleblower protection, so that whistleblowers can raise genuine concerns without fear of retaliation, even if they turn out to be wrong.

## 3. WHISTLEBLOWER CHANNEL AND ITS SCOPE

Who can report possible irregularities?

- Individuals who are employees or employees of others that work for the company.
- Shareholders, participants, and persons belonging to the administrative, management or supervisory body of a company, including non-executive members.
- Self-employed persons or administrators of subcontractor companies working with the company.
- Any person working for or under the supervision and direction of contractors, subcontractors, and suppliers.
- Whistleblowers who communicate or publicly disclose information on violations obtained within the framework of an employment or statutory relationship that has already ended, volunteers, interns, trainees, workers in training periods regardless of whether they receive remuneration, as well as those whose employment relationship has not yet begun.
- The legal representatives of the employees in the exercise of their functions of advising and supporting the informant.
- Natural persons who, within the framework of the organization in which the informant provides services, assist the informant in the process,

- Natural persons who are related to the whistleblower and who may suffer retaliation, such as coworkers or family members of the whistleblower, and

- Legal or natural persons, with whom it maintains any other type of relationship in an employment context or in which it holds a significant interest. This includes employees and members of the management team of International School Partnership as an entity with significant participation in Colegios Laude SLU.

What irregularities can be reported?

- Any actions or omissions that may constitute breaches of European Union law.
- Actions or omissions that may constitute a serious or very serious criminal or administrative offence. In any case, all those criminal or serious or very serious administrative or criminal offenses that imply economic losses for the Public Treasury and for the Social Security will be understood to be included.
- Infringements of labor law on occupational health and safety at work

## 4. WHAT IS WHISTLEBLOWING?

In practical terms, whistleblowing occurs when a concern is raised about a danger or illegality that affects others. The person making the whistleblowing would not necessarily be directly affected by the danger or illegality. Therefore, he or she would not have a personal interest in the outcome of any investigation into his or her concerns.

This process is different from a personal complaint, grievance, or whistleblowing. If you file a personal complaint, grievance, or report, you are saying that you have suffered personal harassment or mistreatment. This mistreatment may amount to a violation of your individual employment rights or even harassment, and you have the right to seek personal injury remedies.

## 5. INTERNAL REPORTING SYSTEM

As a company bound by the applicable regulations, Colegios Laude SLU has established an Internal Information System.

Purposes of the Internal Information System:

1. To enable all persons mentioned in paragraph 2 to communicate any infringement of those provided for in the same paragraph.
2. To securely manage all possible reports, guaranteeing the confidentiality of the identity of the informant and of any third party mentioned in the communication.

For this purpose, in the development of the Internal Information System, a person responsible for the processing of personal data in accordance with the provisions of the data protection regulations will be assigned in each of our schools, in order to fulfill all our duties.

The processing shall be governed by the act or contract referred to in Article 28.3 of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016.

3.Enable the submission of communications in a manner that is easy and accessible to all.

4. ensure that the communications submitted can be dealt with effectively within the relevant entity or body with the objective that the first to know about the possible irregularity is the entity or body itself.

5.Correctly manage the information received.

## 6. INTERNAL INFORMATION CHANNEL

You can access our Internal Information Channel at the following link:

https://ispschools.es/buzon-de-denuncia-de-irregularidades/

The form to which you will be referred will allow you to communicate in writing any suspected infringement of those contained in paragraph 2 of this document. If you would like to have a personal meeting with the person in charge of the processing, you can request it through the same form.

If you wish to communicate your suspicions verbally, you may do so by attaching a voice message, using the field provided for this purpose on our web page and which has been referenced above. Your message will be securely stored in our system.

If you wish to communicate an irregularity verbally to a person within the school, you can do so by speaking to the Director of the school. He/she will then communicate the incident to the Regional HR Director or Deputy Regional Managing Director, in order to continue with the process of following up and investigating the complaint.

If a colleague needs advice before making a report, he or she can contact the Compliance Department (compliance.iberia@ispschools.es).

You may choose to make your report anonymously or you may identify yourself. If you identify yourself and wish to receive information on the follow-up of your complaint, you must provide your e-mail address or home address. In this case, you will be sent an acknowledgement of receipt of the communication within seven calendar days, unless this could jeopardize the confidentiality of the communication.

We also inform you that if you identify yourself, the company reserves the right to request additional information during the investigation of the facts.

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

- School where the irregularity was detected
- 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 the regulations for the protection of personal data. Likewise, once the file has been opened, it must be filed both on physical and digital support, in such a way that it is impossible to lose or delete the data.

All persons involved in the possible investigation processes are obliged to maintain due confidentiality and keep secret the data and information to which they have had access, otherwise they may be sanctioned.

## 7. COMMUNICATION

The complainant is a witness to the facts, not the investigator. You need not wait for hard evidence of wrongdoing before raising your concern, but you should have reasonable grounds for your suspicion.

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

## 8. INVESTIGATION

All concerns raised under this procedure and through any of our communication channels whether written or verbal will be treated seriously, and a decision will be made as to whether to proceed with an investigation.

The response of the investigative actions will always be given within a maximum period of three months from the receipt of the communication. Likewise, all actions will be carried out with the required discretion and confidentiality, always respecting the presumption of innocence and the honor of the persons concerned.

Depending on the nature of the matter, it may be referred to the external auditor or to the police.

The investigation of the accusations may involve the interview of other staff members and the educational community. It also establishes the right of the person concerned to be informed of the actions or omissions attributed to him/her, and to be heard at any time. Such communication shall take place in the time and manner deemed appropriate to ensure the proper conduct of the investigation.

Once the investigation is concluded, the corresponding actions will be taken, either within the organization and following the internal sanctioning protocols, or by communicating the situation to the competent authorities.

All actions are recorded in the Book-Register that has been specifically created to keep confidential the information received and the internal investigations to which they have given rise.

## 9. ADIVECE AND SUPPORT

ISP Iberia and the schools recognize that staff may wish to seek advice and/or support from their professional association or trade union, where one exists, before raising concerns, and the schools will support them in doing so.

Whistleblowers who believe they have been the victim of a whistleblowing should make a formal complaint to their employer immediately, giving details of how they believe they have been subjected to detriment and their reasons for thinking that the detriment could be related to their disclosure. Each school will have its own support system, such as, for example, the HR department.

It is your employer's responsibility to ensure that you do not become a victim as a result of whistleblowing.

## 10.CONFIDENTIALITY

ISP Iberia and the schools are aware that you may be reluctant to come forward with information about the misconduct of a colleague or manager, or even not come forward at all. Therefore, they recognize the right of whistleblowers to raise their concerns confidentially. If you (the whistleblower) request that the matter be kept confidential, your identity will not be disclosed without first discussing it with you.

## 11.ANONYMOUS WHISTLEBLOWING

It is recognized that the purpose of a whistle-blowing policy is to enable individuals to make a report with the necessary protection against any retaliation or victimization for disclosures made honestly and in good faith. Some people may find it very difficult to step forward to make a report and even having to identify themselves may make the action of reporting even more daunting. We encourage you to give your name when raising your concerns. A concern expressed anonymously has much less power, is often more difficult to investigate and may lack credibility. The decision whether to investigate an anonymous complaint will be made by the center director, human resources management and/or the regional manager. In making this decision, they will consider the seriousness of the issues raised, the credibility of what is being said and the likelihood of confirming the allegation from other sources.

## 12.WHISTLEBLOWER PROTECTION

Persons who report or disclose violations under paragraph 2 shall be entitled to protection provided that the following circumstances are present:

(a) They have reasonable grounds to believe that the information referred to is true at the time of the communication or disclosure, even if they do not provide conclusive evidence, and that the said information falls within the scope of application hereof.

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

b) The communication or disclosure has been made in accordance with the requirements set forth herein.

In some cases, the investigation may lead to criminal or disciplinary proceedings. If this occurs, you may be invited to make a written statement or to give evidence at a hearing. The Head of School, and where the allegation is at a central level or where there is a conflict of interest with the Head of School, the Regional HR Director or Deputy Regional Managing Director will support you in this process and ensure that you are clear about what is going to happen. If the matter involves these figures, the compliance team will support and protect you in this procedure.

Acts constituting retaliation, including threats of retaliation and attempts to retaliate against persons making a report as provided herein, are expressly prohibited.

## 13.WAIVER AND MITIGATION OF PENALTIES

When a person who has participated in the commission of the administrative infringement is the one who reports its existence through the presentation of the information and provided that such information was presented prior to the notification of the initiation of the investigation or sanctioning procedure, the competent body to resolve the procedure, by means of a reasoned resolution, may exempt him/her from compliance with the corresponding administrative sanction, provided that the following points are accredited in the file:

- To have ceased the commission of the infringement at the time of presentation of the communication or disclosure and to have identified the rest of the persons who have participated in or favored the infringement.
- To have cooperated fully, continuously, and diligently throughout the investigation procedure.
- To have provided truthful and relevant information, means of proof or significant data for the accreditation of the investigated facts, without having proceeded to the destruction of these or their concealment, nor having disclosed to third parties, directly or indirectly, their content.
- To have proceeded to repair the damage caused that is attributable to it.

When these requirements are not met in their entirety, including the partial repair of the damage, it will be at the discretion of the competent authority, the possibility of mitigating the penalty that would have corresponded to the offense committed,
Penalties may also be mitigated according to the degree of active collaboration in the clarification of the facts, identification of other participants and repair or mitigation of the damage caused, appreciated by the body in charge of the resolution.

## 14.ACCUSATIONS THAT ARE NOT IN THE PUBLIC INTEREST

The school will not tolerate abuse of this policy. Concerns raised in a frivolous or malicious manner, or when known to be untrue, may result in disciplinary action or, in the case of staff hired through an agency, termination of the agency contract. In the case of contractors, the matter shall be reported to the appropriate contract manager so that a decision can be made on appropriate action.

## 15.REVISIONS AND OPERATION OF THIS POLICY

ISP Regional thru the decision-making body, in collaboration with the School, has overall responsibility for the operation of this policy.

Likewise, support will be provided by the Independent Authority for the Protection of the Informant, A.A.I., in the case of infringements committed in the private sector, and, where appropriate, by the competent bodies of the autonomous communities, when the non-compliance reported is confined to the territorial scope of the corresponding autonomous community.

UPDATED: JULY 2025