



UNIVERSITAT RAMON LLULL

REGULATORY COMPLIANCE MANUAL

Institut Químic de Sarrià CETS Private
Foundation

Prepared by: Compliance Officer	Approved by: Board of Directors	Approved by: Board of Trustees
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Rev.	Date	Amended section/description of amendment	Reason
0	07/29/2022	Document	Launch of the IQS Regulatory Compliance Manual
1	May 15, 2023	4. Risk map	Review of crimes that IQS may commit. Add crimes under Law 10/2022
	June 14, 2023	5. Prevention or response measures against criminal risks	Add reporting channel policy in compliance with Law 2/2023.
	June 14, 2023	Foreword	Add foreword Provincial Antonio Spain
	11/18/2023	8. Communication channel for regulatory compliance	Update procedure
2	March 24, 2025	Document	Updating logo and new brand style

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1. FOREWORD

The Preamble to the Constitutions of the Society of Jesus states:

Although it is the supreme wisdom and goodness of God our Creator and Lord that will preserve, govern, and carry forward this small Society of Jesus in His holy service, as He deigned to begin it, on our part, more than any external constitution, the internal law of charity and love that the Holy Spirit writes and imprints on our hearts will help us to do so; yet because the gentle disposition of divine providence asks for the cooperation of his creatures, and because the Vicar of Christ our Lord so ordered it, and the examples of the Saints and reason so teach us in our Lord, we consider it necessary to write Constitutions that will help us to proceed better in accordance with our Institute in the way we have begun in divine service.

For St. Ignatius, then, the divine direction of the Society of Jesus, which through the grace and presence of the Holy Spirit impels us to do good and avoid evil out of love, is in no way incompatible with the cooperation of creatures through the promulgation of norms and laws. Reason itself and the experience of other religious institutes make it unthinkable to have an organization without laws or norms. Thus, in order to proceed better, in accordance with our institute, on the path of divine service, which God our Lord deigned to begin, it is necessary to adopt constitutions.

But in addition to the Constitutions, which establish the institutional purpose of the Society, the spirit and basic principles according to which its members are to live and act, the missions or occupations of the institution, as well as its organization and government, in the tradition of the Society there have always been rules or general instructions for particular offices and activities, and more recently its institutions have been adopting declarations, manifestos, and other similar documents which describe the objectives pursued by them and their activities, the basic principles by which they are to be governed, the values they promote and seek to communicate, and the basic means they use to achieve this.

Continuing with this practice, in 2013 the Society of Jesus in Spain approved a Code of Conduct to be followed in the performance of their duties by all institutions and activities run by them in Spain, whether their own or entrusted to them, as well as by the people who join them.

This regulatory document is an express statement in which the Society of Jesus in Spain expresses, as an organization, its corporate culture, that is, the values, principles, or commitments that constitute its *raison d'être*, as well as the behavior expected of it in relation to its employees and workers, the recipients and beneficiaries of its mission and activities, public administrations, or society and its environment in general. The Code of Conduct is therefore a decisive instrument for generating a culture of respect for ethics and regulatory compliance in all its institutions and activities.

But now the Society of Jesus in Spain is committed to taking a further step in this direction by assuming the role of regulatory compliance in its institutions, a model of organization

and management that originated in the United States in the first half of the 20th century and has become increasingly prevalent in the world of organizations since the experience of several major corporate scandals. In Spain, its implementation has coincided with the introduction into the legal system of the criminal liability of legal persons. According to this model, organizations, after analyzing the risks of committing crimes inherent in their activities, design and implement programs that establish appropriate and effective prevention, monitoring, and control measures to avoid these risks or at least reduce them significantly.

The aim is to ensure that the behavior of all members of the organization is in line with the values, principles, and commitments established in the Code of Conduct, thus preventing the commission of crimes or unethical behavior and avoiding red lines that should not be crossed in the organization. The Code of Conduct is therefore an important part of any regulatory compliance system. Both share common structures, such as the body responsible for monitoring and supervising its operation and compliance, the channel or system for reporting possible risks and breaches, and a disciplinary system that adequately sanctions non-compliance with the established measures and controls.

In essence, the function of regulatory compliance is therefore to prevent, detect, and react to significant regulatory and ethical breaches by adopting an organizational and management model that must be accompanied by the corresponding code of ethics.

The fact that regulatory compliance programs have been given legal status in Spain with the introduction of criminal liability for legal entities should in no way lead us to view them as mere instruments for evading that liability. The horizon in which we must situate the Code of Conduct and the Regulatory Compliance Program must continue to be in line with our best Jesuit tradition of generating an increasingly demanding culture of regulatory compliance and respect for ethics in our institutions, that is, a corporate culture "for better conduct."

It is therefore essential that everyone, from the head of the institution to its lowest-ranking employee, volunteer, or collaborator, commit to observing and respecting the Code of Conduct, as well as complying with the prevention and control measures of the Regulatory Compliance Program. This commitment particularly affects those who assume responsibilities within the institution, because if they do not believe in the necessity and advantages of the compliance function and are not familiar with its rules and processes, the program will hardly be successful and will instead be doomed to failure from the outset.

On the other hand, it cannot be denied that the implementation of the regulatory compliance program will necessarily generate resistance to the extent that it activates new ways of proceeding which, in addition to affecting control within the organization, especially with regard to the functions of the compliance body, may have disciplinary repercussions. It is therefore very important to overcome any misgivings about its reception and acceptance by trying to view it, like the Code of Conduct, not as something



imposed from outside, but as a personal and institutional commitment to a corporate culture based on ethics, transparency, and integrity.

Antonio J. España Sánchez, S.J.
Provincial of Spain (2017-2023)

2. Constitutive document

2.1 Historical context of IQS

L'Institut Químic de Sarrià CETS Fundació Privada (hereinafter, IQS) is a foundation that forms part of the Spanish Province of the Society of Jesus. It consists of two university faculties, the IQS School of Engineering and the IQS School of Management; IQS Executive Education, which offers specialized training to professionals and companies; the IQS Tech Transfer division, which carries out research, innovation, and technology transfer for industry and companies; and IQS Tech Factory, which promotes entrepreneurship and supports the creation of new science and technology-based companies.

It was founded by the Society of Jesus on August 15, 1905, under the name Laboratoro Químic del Ebro (Ebro Chemical Laboratory) in Roquetes, Tarragona.

In 1916, it moved to Barcelona, where it took the name Instituto Químic de Sarrià, IQS. In 1958, IQS began offering a degree in Chemical Engineering, becoming the first university institution in Spain to do so.

In 1965, by Decree 2459/1965 of August 14, it was officially recognized as a Non-State Center for Higher Technical Education to study Industrial Engineering, specializing in Chemistry.

In 1972, the European Federation of Chemical Engineering (EFCE) gave a positive assessment of the IQS curriculum and admitted the IQS Association of Chemists (now the IQS Alumni Association, AIQS) as a full member of the Federation.

In 1980, the IQS curriculum was approved by the Ministry of Universities and Research for the degree of Industrial Engineer, specializing in Chemistry.

In 1984, IQS was registered with the *Protectorate of the Generalitat of Catalonia on private foundations in Catalonia* as the *Centre d'Ensenyament Tècnic Superior Institut Químic de Sarrià Fundació Privada*, offering courses in Chemistry and Chemical Engineering.

In 1990, IQS became a founding member of Ramon Llull University (URL) alongside La Salle Engineering and Architecture, the Blanquerna Foundation, and the Ecclesiastical Faculty of Philosophy of Catalonia. Since its inception, URL has had a federation structure that enhances the personality of its member centers. Over the years, Ramon Llull University has progressively expanded its activities and integrated new federated institutions which, together with the four founding members, now comprise the 10 institutions that make up the university: IQS, Blanquerna, La Salle, Faculty of Philosophy, ESADE, Pere Tarrés Faculty of Social Education and Social Work, Ebro Observatory University Institute, Vidal i Barraquer University Institute of Mental Health, Borja Institute of Bioethics, and ESDi School of Design (affiliated center).



In 1991, IQS created the Faculty of Economics with studies in Business Administration and Management to complete the catalog of degrees offered by Ramon Llull University.

On March 1, 1991, the Board of Trustees of the Private Foundation of Catalonia for Ramon Llull University formalized the constitution of the University, of which IQS is a founding member. On April 24, 1991, Ramon Llull University was unanimously recognized by the Parliament of Catalonia (DOGC 1445, May 22, 1991), made public by Law 12/1991 of May 17 (BOE 135 of 6/6/1991) on the Recognition of Ramon Llull University.

Article 2 of Law 12/1991 of May 17 lists the Higher Technical School, CETS Institut Químic de Sarrià, and the Faculty of Economics as two of the nine founding centers of Ramon Llull University. The same article defines the 11 official degrees that the URL will initially offer, three of which correspond to IQS studies: Industrial Engineering, specializing in Chemistry, Bachelor's Degree in Economics, and Bachelor's Degree in Chemistry.

Royal Decree 900/2001, dated July 27, declares the equivalence of the private degree of Doctor of Chemical Engineering from the Institut Químic de Sarrià to the official university degree of Doctor.

In 2004, IQS's Chemical Engineering studies were recognized by the American accreditation agency ABET (Accreditation Board for Engineering and Technology). This allows for student exchanges between IQS and engineering schools in the United States and other countries that recognize this accreditation.

In 2007, the IQS Faculty of Economics received accreditation from the AACSB (Association to Advance Collegiate Schools of Business). This accreditation highlights the academic, scientific, and professional interest of the faculty's programs.

In 2013, IQS created the Bachelor's Degree in Biotechnology, and in 2014, the Bachelor's Degree in Pharmacy (together with the Blanquerna Faculty of Health Sciences) at the IQS School of Engineering.

In 2017, IQS created the Bachelor's Degree in Marketing, and in 2021, the Bachelor's Degree in International Business at the IQS School of Management.

In 2021, IQS incorporated the HTSI Faculty of Tourism and Hotel Management into the structure of the IQS School of Management, offering a Bachelor's Degree in Tourism.

At the time of writing this Regulatory Compliance Manual, IQS has two Schools or University Faculties, the IQS School of Engineering and the IQS School of Management, which offer:

a) IQS School of Engineering:

Degrees:

- Bachelor's Degree in Chemistry
- Bachelor's Degree in Chemical Engineering
- Bachelor's Degree in Industrial Technology Engineering
- Bachelor's Degree in Biotechnology
- Bachelor's Degree in Pharmacy (in conjunction with the Blanquerna Faculty of Health Sciences).
- Bachelor's Degree in Biomedical Sciences

Master's degrees:

- Master's Degree in Bioengineering
- Master's Degree in Analytical Chemistry
- Master's Degree in Pharmaceutical Chemistry
- Master's Degree in Materials Science and Engineering
- Master's Degree in Chemical Engineering
- Master's Degree in Industrial Engineering

Doctorates:

- Doctorate in Bioengineering
- Doctorate in Chemistry and Chemical Engineering

b) IQS School of Management:

Bachelor's degrees:

- Degree in Business Administration and Management
- Degree in Marketing
- Bachelor's Degree in International Business (in conjunction with Sheffield Hallam University and IÉSEG School of Management Paris)
- Degree in Tourism

Master's degrees:

- Master's Degree in Global Entrepreneurial Management (in conjunction with Loyola Marymount University Los Angeles and Fu Jen University Taipei)
- Master's Degree in International Marketing in a Digital Environment
- Master's Degree in Wealth and Financial Management
- Master's Degree in Industrial Business Management

Doctorates

- Business and Territorial Competitiveness, Innovation, and Sustainability

Both schools offer the possibility of pursuing the following double degrees:

- Bachelor's Degree in Business Administration and Management + Bachelor's Degree in Industrial Technology Engineering
- Bachelor's Degree in Business Administration and Management + Bachelor's Degree in Chemistry
- Bachelor's Degree in Business Administration and Management + Bachelor's Degree in Chemical Engineering

There is also the possibility of pursuing the following double master's degrees:

- Master's Degree in Chemical Engineering + Master's Degree in Industrial Engineering
- Master's Degree in Bioengineering + Master's Degree in Industrial Business Management
- Master's Degree in Analytical Chemistry + Master's Degree in Industrial Business Management
- Master's Degree in Pharmaceutical Chemistry + Master's Degree in Industrial Business Management
- Master's Degree in Chemical Engineering + Master's Degree in Industrial Business Management
- Master's Degree in Industrial Engineering + Master's Degree in Industrial Business Management
- Master's Degree in Materials Science and Engineering + Master's Degree in Industrial Business Management

2.2 Values, principles, and guidelines governing the activities of IQS ()

As a foundation that forms part of the Society of Jesus, IQS adheres to its Code of Conduct. This Code of Conduct of the Society of Jesus is applicable to any employee or collaborator of the institutions and apostolic activities of the Society of Jesus, whether owned by it or entrusted to it statutorily or by virtue of specific agreements, all of whom are obliged to know and comply with its rules.

Upon signing the employment contract or volunteer agreement, IQS provides a copy of the Society of Jesus Code of Conduct and this Regulatory Compliance Manual and obtains acknowledgment that the person has received them, stating that they understand their

content and agree to comply with them. Employees and volunteers must perform their duties at the institution, avoiding any practice that is not ethically acceptable.

Likewise, the Society of Jesus has an *Instruction on the Administration of Goods* that has a dual meaning: on the one hand, it contains norms or rules and, on the other, advice and warnings or clarifications to assist in the proper administration of the goods of the Society and its institutions.

In addition, the Society of Jesus has *its Constitutions and Complementary Norms*, which establish the institutional purpose, spirit, and basic principles according to which its members must live and act, as well as the missions or occupations of the institution, its organization, and its governance.

The activity and life of IQS are governed by the *Statutes*, the latest amendment to which was approved on November 29, 2018, by the IQS Board of Trustees, and by its *Internal Regulations and Good Governance Regulations*, approved on January 29 and April 7, 2020, by the IQS Board of Trustees, which regulate its internal organization. In addition to the agreements and complementary rules adopted by its governing bodies, and by the applicable civil provisions.

Finally, through this Regulatory Compliance Program, IQS sets out the internal control rules it must implement to comply with the legal requirement of the Criminal Code established in Article 31 bis.

Mission and Vision

The Mission of IQS, according to the Institutional Declaration approved by the Board of Trustees on July 19, 1998, is university-based and inspired by the basic principles that must guide the identity and mission of the university centers of the Society of Jesus to form free, responsible, critical, and supportive individuals, capable of serving and working for and with others, inspiring their lives in the model of Jesus and the Gospel. That is:

- a) To form people for excellence in reflection and discernment, in professional competence and, in accordance with the Ignatian tradition, to form competent, conscious, and committed people in compassion and justice, in generous service to others.
- b) Accompanying our students in the creation of a hopeful future that calls for the transformation of the world, walking alongside the poor in a mission of reconciliation and justice.
- c) To actively collaborate, through science, technology, economics, and health, in the care of our Common Home to make it more livable, more humane, more prosperous, just, and inclusive, less unequal for people, and more supportive.

d) Contribute to the generation of thought, knowledge, and discourse for research into progress in the various areas of science and knowledge, thus responding to the challenges of society from an interdisciplinary perspective and in collaboration with other stakeholders.

To fulfill its Mission, IQS:

a) Seeks to serve people from a Christian conception of the person, life, and the world that promotes dialogue between faith, culture, and science within the framework of a university community where relationships are based on respect for the person and freedom, love of truth, and a responsible sense of service to society.

b) Wants to prepare its graduates to contribute to the creation of a hopeful future of reconciliation and justice where all of today's inequalities are reduced.

c) It seeks to serve society as an open, free university that engages in critical analysis and creates knowledge in order to formulate the best solutions that ensure equal opportunities for all people and provide scientific and technological solutions to improve health, access to drinking water and food, and mitigate energy poverty.

The values that drive, inspire, and guide all our actions are based on those set out in the Code of Conduct of the Society of Jesus and are as follows:

- i. Support and respect for internationally recognized human rights.
- ii. Respect for colleagues, all people, and oneself, and sensitivity to the specific situation of others.
- iii. Cooperation for the common good of society without political interference.
- iv. The pursuit of justice and peace.
- v. Social responsibility and a vocation to serve others.
- vi. A sense of effective solidarity, especially with those most in need.
- vii. Non-discrimination and equal opportunities.
- viii. Commitment to legality.
- ix. Professionalism and aspiration for excellence and quality in services and management practices.
- x. Promotion of family life.
- xi. Dialogue and participation.
- xii. Value diversity positively and learn from differences between people, ideas, and situations.
- xiii. Respect for the environment.
- xiv. Responsible freedom.
- xv. Trust.
- xvi. Loyalty.
- xvii. Integrity.
- xviii. Transparency.
- xix. Truthfulness.

xx. Honesty.

2.3 Regulatory environment

This Regulatory Compliance Program affects the activities carried out by IQS and all persons who collaborate with the entity, specifically all employees, volunteers, and any other collaborators of the entity.

The objective of the Regulatory Compliance Program is to establish a structured and organic system of prevention and control aimed at eradicating or, where appropriate, minimizing the risk of crimes being committed.

In this regard, all staff must be informed of the importance of complying with the Regulatory Compliance Program and that any violation of the provisions contained in this manual may result in disciplinary measures.

IQS wishes to place on record its express and public condemnation of any type of illegal behavior. Through this Regulatory Compliance Program, this entity certifies that it exercises due control over its business activities, thereby complying with the requirements set forth in the Criminal Code.

2.3.1 Penal Code

On December 23, 2010, Organic Law 5/2010 of June 22 on the Reform of the Criminal Code came into force, introducing as its main new feature the criminal liability of legal persons.

With the reform of the Criminal Code carried out by Organic Law 1/2015, of March 30, which came into force on July 1, 2015, the exemption and reduction of the liability of legal persons was introduced through the establishment of "crime prevention" procedures. The aforementioned article provides:

"1. In the cases provided for in this Code, legal persons shall be criminally liable:

a) For crimes committed in their name or on their behalf, and for their direct or indirect benefit, by their legal representatives or by those who, acting individually or as members of a body of the legal entity, are authorized to make decisions on behalf of the legal entity or have powers of organization and control within it.

b) For crimes committed in the exercise of social activities and on behalf of and for the direct or indirect benefit of the same, by those who, being subject to the authority of the natural persons mentioned in the previous paragraph, have been able to carry out the acts due to the serious breach by the former of their duties of supervision, surveillance, and control of their activity, taking into account the specific circumstances of the case.

2. If the crime is committed by the persons indicated in letter a) of the previous section, the legal entity shall be exempt from liability if the following conditions are met:

- 1. the administrative body has adopted and effectively implemented, prior to the commission of the offense, organizational and management models that include appropriate surveillance and control measures to prevent offenses of the same nature or to significantly reduce the risk of their commission;*
- 2. Supervision of the functioning and compliance with the prevention model implemented has been entrusted to a body of the legal entity with autonomous powers of initiative and control or which is legally entrusted with the function of supervising the effectiveness of the legal entity's internal controls;*
- 3. the individual perpetrators have committed the crime by fraudulently circumventing the organizational and prevention models; and*
- 4. There has been no omission or insufficient exercise of its supervisory, monitoring, and control functions by the body referred to in condition 2.*

In cases where the above circumstances can only be partially proven, this circumstance shall be taken into account for the purposes of mitigating the penalty.

3. In small legal entities, the supervisory functions referred to in condition 2 of paragraph 2 may be assumed directly by the administrative body. For these purposes, small legal entities are those which, according to the applicable legislation, are authorized to submit abbreviated profit and loss accounts.

4. If the offense is committed by the persons indicated in paragraph 1(b), the legal entity shall be exempt from liability if, prior to the commission of the offense, it has adopted and effectively implemented an organizational and management model that is adequate to prevent offenses of the nature of that committed or to significantly reduce the risk of their commission.

In this case, the mitigation provided for in the second paragraph of section 2 of this article shall also apply.

5. The organizational and management models referred to in condition 1 of paragraph 2 and the previous paragraph must meet the following requirements:

- 1. They shall identify the activities in which the crimes to be prevented may be committed.*
- 2. They shall establish protocols or procedures that specify the process of forming the will of the legal person, adopting decisions, and executing them in relation to those activities.*

3. They shall have adequate financial resource management models in place to prevent the commission of the crimes that must be prevented.

4. They shall impose the obligation to report possible risks and breaches to the body responsible for monitoring the functioning and observance of the prevention model.

5. They shall establish a disciplinary system that adequately sanctions non-compliance with the measures established in the model.

6. They shall carry out periodic verification of the model and its possible modification when relevant infringements of its provisions become apparent, or when changes occur in the organization, control structure, or activity carried out that make them necessary.

Article 33.7 of the Spanish Criminal Code sets out the penalties for legal persons, which are always considered serious and consist of:

- a) A fine based on quotas or proportional.*
- b) Dissolution of the legal entity. Dissolution will result in the definitive loss of its legal personality, as well as its capacity to act in any way in legal transactions or to carry out any kind of activity, even if it is lawful.*
- c) Suspension of activities for a period not exceeding five years.*
- d) Closure of its premises and establishments for a period not exceeding five years.*
- e) Prohibition from carrying out activities in the future in the course of which the offense was committed, facilitated, or concealed. This prohibition may be temporary or permanent. If temporary, the period may not exceed fifteen years.*
- f) Disqualification from obtaining subsidies and public aid, from contracting with the public sector, and from enjoying tax or Social Security benefits and incentives for a period not exceeding fifteen years.*
- g) Judicial intervention to safeguard the rights of workers or creditors for as long as deemed necessary, which may not exceed five years.*

The intervention may affect the entire organization or be limited to some of its facilities, sections, or business units. The judge or court, in the judgment or subsequently by order, shall determine the exact content of the intervention and shall determine who will be responsible for the intervention and the deadlines for submitting follow-up reports to the judicial body. The intervention may be modified or suspended at any time upon report by the intervener and the Public Prosecutor's Office. The intervener shall have the right to access all the facilities and premises of the company or legal entity and to receive any information deemed necessary for the performance of their duties. The aspects related to

the performance of the intervener's duties, such as remuneration or the necessary qualifications, shall be determined by regulation.

The temporary closure of premises or establishments, the suspension of corporate activities, and judicial intervention may also be ordered by the investigating judge as a precautionary measure during the investigation of the case.

2.3.2 Applicable regulations

On the other hand, the activity carried out by IQS is regulated through various legal instruments, such as:

- *Apostolic Constitution Veritatis Gaudium on ecclesiastical universities and faculties.*
- *Apostolic Constitution Ex Corde Ecclesiae on Catholic universities.*
- *General Decree of the Spanish Episcopal Conference to apply the Apostolic Constitution Ex Corde Ecclesiae in Spain.*
- *Agreement between the Holy See and the Spanish State of April 5, 1962.*
- *Instrument of Ratification of the Agreement between the Spanish State and the Holy See signed on January 3, 1979.*
- *RD 3_1995, of January 13, on the recognition of civil effects in Higher Centers of Ecclesiastical Studies.*
- *RD 1619_2011, of November 14, on the equivalence of studies in the Sciences.*
- *RD 477_2013, of June 21, amending RD 1619_2011, on equivalencies in Ecclesiastical Science studies.*
- *Organic Law 2_2006, of May 3, on Education.*
- *Organic Law 6_2001, of December 21, on Universities.*
- *RD 1393_2007, of October 29, on official university education.*
- *RD 861_2010, of July 2, amends RD 1393_2007, on the organization of official university education.*
- *RD 96_2014, of February 14, amending RD 1027_2011 and RD 1393_2007.*
- *RD 99_2011, of January 28, regulating official doctoral education.*
- *RD 534_2013, of July 12, amends Royal Decrees 1393_2007, 99_2011, and 1892_2008.*
- *RD 43_2015, of February 2, amending RD 1393_2007, official university education, and RD 99_2011, doctoral education.*
- *RD 1002_2010, of August 5, on the issuance of official university degrees.*
- *Order ECI_2514_2007, of August 13, on the issuance of official university master's and bachelor's degrees.*
- *RD 1125_2003, of September 5, European credit and qualification system for degrees.*
- *RD 1044_2003, of August 1, establishes the procedure for issuing the European Diploma Supplement.*

- *RD 22_2015, of January 23, requirements for issuing the European Diploma Supplement for degrees regulated by RD 1393_2007.*
- *RD 195_2016, of May 13, requirements for issuing the European Diploma Supplement.*
- *RD 49_2004, of January 19, on the approval of official study plans and degrees.*
- *RD 967_2014, of November 21, approval and declaration of equivalence to official university degrees and academic levels.*
- *Order ECD_2654_2015, December 3, rules on procedures for the approval and declaration of equivalence of foreign degrees.*
- *RD 592_2014, of July 11, regulating external academic internships for university students.*
- *RD 420_2015, of May 29, on the creation, recognition, authorization, and accreditation of universities.*
- *Statute of the National Agency for Quality Assessment and Accreditation (ANECA).*
- *Regulations of the Agency for Quality Assurance in the University System of Catalonia (AQU)*
- *Statement of non-discrimination.*
- *And all applicable Spanish regulations.*

2.4 A clear expression of the commitment and determination of the governing body

IQS undertakes to strictly comply with the laws in force in the place where it carries out its work, to be aware of and comply with the laws and regulations that affect its areas of activity, and to fully respect the obligations and commitments assumed in its contractual relationships with third parties. At the same time, it undertakes to maintain honest and ethical behavior in all its actions, avoiding all forms of corruption.

Consequently, Fr. Enric Puig Jofra, SJ, Chairman of the Board of Trustees of IQS, and Dr. Salvador Borrós Gómez, Director General of IQS, express their commitment to zero tolerance for crime and, in this context, reaffirm both their firm opposition to the commission of any type of illegal act and their total commitment to using all means at their disposal for the detection, preventing, and punishing illegal acts and conduct that may be committed by their legal representatives, those authorized to make decisions on behalf of IQS, those with organizational and control powers, their managers, employees, or any person under their authority.

They also express their commitment to promoting and maintaining at all times a corporate culture that respects the ethics and principles and values of the Code of Conduct of the Society of Jesus in Spain.

This has resulted in the following actions and agreements:

1. On February 12, 2018, at the request of UNIJES, the CEO of IQS instructed the heads of Administration and Human Resources to evaluate IQS's criminal risk map.
2. On February 26, 2018, IQS's criminal risk map was finalized. The risk map was presented to the Center Council, and the need to identify a person who could assume the duties of Compliance Officer was highlighted.
3. In September 2021, as a result of the absorption of the Xavier Private Foundation by IQS, 20 professionals joined the company. IQS's heads of HR and Administration identified a possible candidate for Compliance Officer from among the new professionals.
4. In January 2022, IQS decided to establish the position of IQS Compliance Officer with the aim of developing the Regulatory Compliance Program, which includes drafting this Regulatory Compliance Manual, reviewing and updating the criminal risk map, the protocols derived from it, and drawing up an annual internal audit plan, thus complying with the guidelines of the Society of Jesus.
5. On the date indicated in the initial section on revisions of this document, the IQS Board of Directors approved the Regulatory Compliance Program, which includes this Regulatory Compliance Manual, the map of criminal risks that IQS is exposed to, and the validation of the protocols derived from it. On the same date, the IQS Board of Directors appointed the IQS Compliance Officer.
6. On the date indicated in the initial section on revisions of this document, the IQS Board of Trustees approved the Regulatory Compliance Program, which includes this Regulatory Compliance Manual, the map of criminal risks that IQS is at risk of committing, and the validation of the protocols derived from it. On the same date, the Board of Trustees ratifies the appointment of the IQS Compliance Officer.



3. Document describing the organization and its operation

3.1 Organizational structure

The following individuals have broad powers to make decisions on behalf of the entity: Fr. Enric Puig Jofra, SJ, Chairman of the IQS Board of Trustees.

The organization has two joint representatives. The legal representatives of the entity have the following powers: representation, contracting, financial/banking, hiring and firing of personnel, and setting of duties and remuneration.

The current representatives are: Dr. Salvador Borrós Gómez, CEO of IQS, and Sonia Amorós Ramos, CFO of IQS.

IQS has 275 employees and one workplace located at Vía Augusta 390, 08017 Barcelona.

IQS has a contribution account code 08/1162104-70, a CNAE code 8543, and the IQS collective agreement 08000552011996.

In addition, IQS owns the following trademarks and patents:

Trademarks

As of the date of issue of this Regulatory Compliance Program, IQS owns the following trademarks:

- The Tech Factory trademark registered in the European Union and the United Kingdom.
- The IQS Tech Transfer trademark registered in the European Union and the United Kingdom.
- The PEINUSA trademark registered in the European Union and the United Kingdom.
- The IQS trademark registered in 17 countries, as well as being registered in the European Union and the United Kingdom.
- The HTSI trademark registered in the European Union and the United Kingdom.
- The HLW (Hospitality Leaders Week) trademark registered in the European Union and the United Kingdom.

Patents:

As of the date of issue of this Regulatory Compliance Program, IQS has 20 active patents, of which 5 are solely owned and the rest are jointly owned.

IQS's contact details are as follows:

Headquarters: Vía Augusta 390, 08017 Barcelona
The email address is: complianceofficer@iqs.url.edu
The telephone number is: 932 67 20 00
The corporate website is: www.iqs.edu

3.2 Organization of the different areas of IQS

IQS is made up of Schools or University Faculties and Knowledge Transfer and Continuing Education units. Given the importance of research in the University's Mission, IQS has a Research Committee to coordinate and manage the resources of the Schools or University Faculties.

3.2.1 Schools or university faculties

The Schools or University Faculties are the centers responsible for organizing university programs and the academic and management processes that lead to the awarding of official bachelor's, master's, and doctoral degrees, as well as some programs leading to other degrees, if so determined by the competent governing bodies, and all other functions determined by these Internal Regulations and Good Governance.

The functions of the University School or Faculty are:

- a) To organize and coordinate the programs they offer, both academically and administratively.
- b) To manage the teaching activities of the teaching staff.
- c) To ensure/guarantee the quality and innovation of the teaching they provide, as well as to promote good practices in this area.
- d) Promoting student internships in companies and other public or private institutions and collaborating with IQS services dedicated to the training, guidance, and job placement of graduates.
- e) Promote and encourage extracurricular activities.
- f) Promote and participate in activities to promote the programs.
- g) Promote collaboration agreements with other entities.
- h) Participate in the evaluation, accreditation, and certification activities of the Center and its academic, administrative, and service staff.
- y) Organize, when appropriate, entrance exams at the School or University Faculty, in accordance with the rules approved by the Academic and Quality Council.

j) Administer the budget approved by the Board of Directors and report to the Director General.

k) Any other duties assigned by these Internal Regulations and Good Governance Regulations and the rules that develop them.

3.2.2 Research

Research is an essential function of the university, as well as a right and duty of the teaching staff, in accordance with their category. The teaching staff shall carry out research in the Schools and University Faculties through the departments and in research groups and other units, such as chairs, observatories, or others, which may be mono- or interdepartmental, in accordance with their specialization.

Research is understood to be intellectual and experimental activity systematically oriented towards the creation of knowledge; the increase, renewal, or critical analysis of existing knowledge; its practical application; the updating of technology and methodology for better understanding; and the reconstruction of its historical development through the exploration of sources.

IQS will support both basic research and research applied to the scientific resolution of problems and needs in its environment. The freedom to choose topics and define research objectives must be compatible with the identity of the Center.

The activities of the aforementioned groups are coordinated by the Research Committee and chaired by the research director. Their actions must be coordinated with those of the respective departments.

The functions of the Research Committee are:

- a) To advise the Center's governing bodies on the definition of research policy, lines of action and objectives, and the implementation of instruments for its development.
- b) To propose to the Director General the members who are to form part of the academic committees of the Doctoral Programs, the distribution of the research budget, the general criteria for the distribution of research space and resources, the prioritization of investments in infrastructure, large equipment, and research grants, and to promote and strengthen research groups or other forms of research organization.
- c) Monitor research activities and evaluate the quality and productivity of research carried out by teaching staff, research personnel, and research groups, in accordance with the Internal Quality Assurance System.
- d) Represent IQS and coordinate with equivalent bodies at the University, UNIJES, and other public and private organizations of interest to IQS.

- e) Monitor the ethical dimension of the research carried out and its consistency with the principles and values of IQS, as well as the safety of research staff.
- f) Any other function delegated to it by the Center's governing bodies in the field of research.

3.2.3 Knowledge Transfer

The main objective of knowledge transfer is to bring the knowledge and technologies existing at IQS to society and the industrial fabric.

Knowledge transfer is organized and managed by a specialized unit, now called IQS Tech Transfer.

Another objective of knowledge transfer is to promote entrepreneurship and scientific and technological innovation. This activity is carried out at an entrepreneurship center currently known as IQS Tech Factory.

The functions of the Knowledge Transfer Unit are:

- a) To promote IQS's knowledge transfer activity.
- b) To manage knowledge transfer contracts and services agreed with industries, companies, and administrations.
- c) To coordinate, together with the deans and the director of research, the knowledge transfer activities of IQS staff who may be involved.
- d) To ensure the quality of the services it offers.
- e) Define IQS's intellectual property management policy.
- f) To encourage and promote entrepreneurship and innovation.
- g) Manage the budget and report to the Director General.
- h) Any other function delegated by the Center's governing bodies in the field of research.

3.2.4 Continuing Education

The objective of continuing education is to update and expand the knowledge, competencies, and skills of professionals in line with developments in the scientific, technological, social, ethical, and management contexts.

Continuing education is managed by the Executive Education unit.

Continuing education is structured as a service for university graduates who wish to update their knowledge in specific areas or subjects that complement their training through university studies, such as master's degrees, specialization diplomas, expert degrees or

certificates, and IQS studies of varying duration carried out at IQS facilities or at the headquarters of companies that prefer it.

The functions of the Continuing Education Unit are:

- a) Identifying technical and management training needs of professionals and companies, both domestically and internationally, and developing action plans in accordance with the strategy approved by the Board of Directors.
- b) To propose and design its own studies in the format most suitable for the target audience.
- c) To design and implement the commercial, promotional, and advertising actions that are determined.
- d) To execute, organize, and coordinate its own approved studies.
- e) Ensure the quality of the studies offered, following the guidelines of the Internal Quality Assurance System.
- f) Coordinate, together with the deans, the continuing education activities of IQS faculty who may be involved.
- g) Select the faculty members who will participate.
- h) Manage continuing education contracts agreed upon with industries, companies, and administrations.
- y) Administer the budget and report to the Director General.
- j) Coordinate and manage the unit's human resources.
- k) Any other function delegated by the Center's governing bodies in the field of research.

3.3 IQS Governing Bodies

3.3.1 The Board of Trustees

The Board of Trustees is the supreme governing and representative body of the Foundation. The functions and obligations of the Board of Trustees are: a) to ensure that the Foundation's purposes are fulfilled, in accordance with the provisions of the statutes, b) to preserve the assets and rights that make up the Foundation's patrimony and to maintain full productivity, according to financial criteria and in accordance with economic circumstances, and c) to serve the position with the diligence of a loyal administrator.

In particular, it is responsible for:

- ✓ Approving the general policy of IQS, the accounts, and the budget.

- ✓ Providing general guidance on all scientific, educational, social, and religious aspects, while maintaining the academic independence befitting a university-level institution.
- ✓ Appointing the Director General of IQS.
- ✓ Granting power of attorney to the management and administrative bodies of IQS, delegating to them the necessary powers to legitimize their actions with respect to third parties, and granting power of attorney to court attorneys to represent the Foundation in legal matters.
- ✓ Authorization, for consideration, to dispose of or encumber real estate and unlisted securities.
- ✓ The approval of the regulations governing the organization and operation of IQS and its bodies and, where appropriate, their revision or modification.
- ✓ The amendment of the Statutes.
- ✓ The dissolution of the Foundation.
- ✓ Any act that requires the authorization or approval of the Protectorate.

3.3.2 Single-person bodies

The single-person bodies of IQS are the Director General, the Secretary General, the Deans of the Faculty, the Director of Administration, the Associate Directors, the Director of Research, the Director of Knowledge Transfer, the Director of Continuing Education, and the Delegate for Identity and Mission.

The appointment of the Director General of IQS is the responsibility of the Board of Trustees.

The appointment of the single-member bodies of IQS is the responsibility of the Director General.

All these positions are incompatible with any other, except for teaching or research functions at IQS. The regime of dedication will be full-time. Any other function, public or private, outside IQS must be known and authorized by the Director General.

Director General

The Director General is the single-person governing body of IQS, with authority delegated by the Board of Trustees. He or she is responsible for the day-to-day management, financial management, and general coordination and supervision of all the Center's activities. The Director General represents the Institution and has the powers necessary to perform this function.

Secretary General

The Secretary General is the institutional notary and acts as secretary to the Center's governing bodies.

Deans of Faculties or Directors of University Schools

They represent the university school or faculty and are responsible for academic management.

Director of Administration

The Director of Administration is responsible for managing the economic and administrative activities of IQS and has joint powers for proper economic management.

Associate Directors

The associate director is responsible for directing and coordinating a group of functional units and departments. Their professional profile must be consistent with the duties assigned to them, and they must have proven experience in the management of their functional areas.

Research Directors

The research director is responsible for directing research and chairs the Research Committee.

Knowledge transfer director

The director is responsible for the knowledge transfer unit, known as IQS Tech Transfer, and acts as its representative.

Director of Continuing Education

He is responsible for the continuing education unit, known as IQS Executive Education, and acts as its representative.

Identity and Mission Delegate

He is responsible for the Identity and Mission of IQS and, regardless of the academic or functional department to which he belongs, he always participates in the dynamics of the Chair of Ethics and Christian Thought.

3.3.3 Collegiate bodies

The collegiate bodies of IQS are:

- the Board of Directors,
- the Academic and Quality Council,
- the Academic Board of the IQS School of Engineering,
- the Academic Board of the IQS School of Management,
- the Standing Committees of the aforementioned Academic Boards,
- the Scholarship Committee,
- the Research Committee.



Board of Directors

The Management Board is the body that advises the Center's management and coordinates its functional areas.

Academic and Quality Council

The Academic and Quality Council is the university advisory body to the Center's management and coordinates academic activities. It is also responsible for the quality system of the study plans that are taught.

Academic Board of the IQS School of Management/Academic Board of the IQS School of Engineering

This is the collegiate body representing teachers and students and is chaired by the dean of the faculty or director of the university school.

Standing Committee of the Academic Boards

Each Academic Board will create a Standing Committee within it which, by delegation, will manage urgent and procedural matters and will be chaired by the dean of the Faculty or director of the University School.

Scholarship Committee

The Scholarship Committee is responsible for the administration and distribution of scholarships and financial aid awarded by IQS. The Scholarship Committee will prepare a report on the scholarships awarded.

Research Committee

The Research Committee is the body responsible for advising on and coordinating research activities.

3.4 Obligations and taxes

IQS is required to conduct annual accounting audits. These are carried out at the end of the academic year, during the months of September and October.

IQS is subject to all taxes corresponding to its activity, including VAT (Value Added Tax) and personal income tax withholding.

As a foundation, IQS is exempt from the following taxes:

- CORPORATE TAX. Exempt *under Law 49/2002 on the tax regime for non-profit organizations and incentives for patronage.*

4. Risk map

The Criminal Risk Map is a useful tool for graphically and simply visualizing our organization's exposure to criminal risk.

In drawing up the Criminal Risk Map, IQS has followed the guidelines established by the Society of Jesus, which in 2017 launched a project to support the development and implementation of compliance in all its works.

In evaluating the risk map, various variables were taken into account, such as experience, the personnel involved, the controls in place, and the reputational impact, in order to prioritize the occurrence of crimes.

A study was conducted to determine the priority and thus mitigate risky behaviors for IQS. This study covers the risks of crime that may occur in our organization.

4.1 Situation analysis

This study was based on a summary document of the risk activities associated with each of the types of crime likely to occur in the university sector. This summary document was the result of work carried out by a group made up of different representatives from the university sector of the Society of Jesus.

In this regard, the following types of crime were excluded from the analysis as they were considered not applicable to the university sector:

- (i) Consumer fraud through automatic devices
- (ii) Price manipulation
- (iii) Fraud in the provision of communications
- (iv) Corruption in international commercial transactions
- (v) Human trafficking
- (vi) Illegal trafficking of human organs
- (vii) Usurpation
- (viii) Disobedience to authority
- (ix) Crimes against road safety
- (x) Failure to render aid
- (xi) Trespassing
- (xii) Perjury
- (xiii) Disobedience to judicial authority
- (xiv) Obstruction of justice

In the review carried out in 2023, the following crimes were added to the exclusion list as they were considered not applicable to the university sector:

- (i) Frustration of enforcement

- (ii) Illegal financing of political parties
- (iii) Against the rights of foreign citizens
- (iv) Unauthorized urbanization, construction, or building
- (v) Relating to ionizing radiation
- (vi) Risks caused by explosives and other agents
- (vii) Counterfeit credit and debit cards and traveler's checks
- (viii) Criminal and terrorist organizations and groups
- (ix) Terrorist financing
- (x) Smuggling
- (xi) Refusal to cooperate with inspections
- (xii) Unlawful association

a) Description of risk activities

The following is a description of the risk activities assessed, along with the parameters used to analyze the actual risk existing in our entity.

CRIME OR LEGAL RISK	ACTIVITY ASSOCIATED WITH THE RISK
1. Prostitution, sexual exploitation, and corruption of minors	1.1 Determining an adult to engage in or remain in prostitution by using violence, intimidation, or deception, or by abusing a situation of superiority or the victim's need or vulnerability
	1.2 Inducing, promoting, favoring, or facilitating the prostitution of a minor or a person with a disability in need of special protection, or profiting from it, or exploiting the minor or disabled person
	1.3 Soliciting, accepting, or obtaining, in exchange for remuneration or promise, a sexual relationship with a minor or a person with a disability in need of special protection
	1.4 Recruiting or using minors or persons with disabilities in need of special protection for exhibitionist or pornographic purposes or in shows to produce any kind of pornographic material, or financing any of these activities or profiting from them
	1.5 Producing, selling, distributing, exhibiting, offering, or facilitating the production, sale, dissemination, or exhibition of child pornography or pornography in which persons with disabilities in need of special protection have been used, or possessing it for these purposes
	1.6 Knowingly attending exhibitionist or pornographic shows involving minors or persons with disabilities in need of special protection
	1.7 Accessing, acquiring, or possessing for personal use child pornography or pornography in which persons with disabilities in need of special protection have been used
	1.8 Having under one's authority, guardianship, custody, or care a minor or a person with a disability in need of special protection and, knowing their state of prostitution or corruption, not doing everything possible to prevent their continuation in that state, or not going to the competent authority for the same purpose

	<p>1.9 Distributing or publicly disseminating via the Internet, telephone, or any other information or communication technology content specifically intended to promote, encourage, or incite the commission of acts of prostitution, sexual exploitation, corruption, and sexual assault of minors, as well as acts of exhibitionism and sexual provocation in front of minors or persons with disabilities in need of special protection.</p>
<p>2. Discovery and disclosure of secrets</p>	<p>2.1 Seizing papers, letters, e-mail messages, or any other documents or personal effects belonging to another person, intercepting their telecommunications, or using technical devices for listening, transmitting, recording, or reproducing sound and images, or any other communication signal, provided that this is done to discover secrets or violate their privacy</p>
	<p>2.2 Taking possession of, using, or modifying, without authorization and to the detriment of a third party, confidential personal or family data belonging to another person that is recorded in computer, electronic, or telematic files or media, or in any other type of public or private file or record</p>
	<p>2.3 Accessing such data by any means, as well as altering or using it to the detriment of the data owner or a third party, without authorization</p>
	<p>2.4 Disseminating, disclosing, or transferring to third parties the data or facts discovered or the images captured referred to in the preceding paragraphs, even if one has not taken part in their discovery, but provided that one is aware of their unlawful origin</p>
	<p>2.5 Disseminating, disclosing, or transferring, without the authorization of the person concerned, images or audiovisual recordings of that person obtained with their consent in a home or any other place beyond the reach of third parties, when such disclosure seriously undermines that person's personal privacy</p>
	<p>2.6 Accessing or facilitating access to all or part of an information system or remaining in it against the will of the person who has the legitimate right to exclude it, provided that the security measures established to prevent this are breached and without being duly authorized</p>
	<p>2.7 Intercepting non-public transmissions of computer data originating from, to, or within an information system through the use of technical devices or instruments and without being duly authorized</p>
	<p>2.8 Producing, acquiring for use, importing, or providing to third parties, without being duly authorized, a computer program or computer password or access code that allows access to a computer system to commit crimes related to the discovery and disclosure of secrets</p>

3. Fraud	3.1 Using, for financial gain, deception sufficient to cause another person to err, inducing them to perform an act of disposal to their own or another's detriment
	3.2 Obtaining a non-consensual transfer of any asset to the detriment of another, for profit and using computer manipulation or similar devices
	3.3 Manufacturing, introducing, possessing, or facilitating computer programs specifically intended for the commission of fraud
	3.4 Carrying out transactions of any kind to the detriment of the owner or a third party using credit or debit cards, traveler's checks, or the data contained in any of them
	3.5 Manipulating evidence in legal proceedings on which allegations are based, or using other similar procedural fraud, causing the judge or court to err and issue a ruling that harms the economic interests of the other party or a third party
	3.6 To sell, encumber, or lease to another person, to the detriment of that person or a third party, movable or immovable property, falsely claiming a power of disposal over it that they do not have
	3.7 Disposing of movable or immovable property while concealing the existence of encumbrances on it or, having disposed of it as unencumbered, encumbering or disposing of it again to the detriment of the purchaser or a third party.
	3.8 Entering into a simulated contract to the detriment of another
5. Punishable insolvency	5.1 Being in a situation of current or imminent insolvency, concealing, damaging, or destroying the assets or property that are included, or would have been included, in the bankruptcy estate at the time of its opening
	5.2 Being in a situation of current or imminent insolvency, carrying out acts of disposal by delivering or transferring money or other assets or by assuming debts that are disproportionate to the debtor's financial situation or income and that lack economic or business justification
	5.3 Being in a situation of current or imminent insolvency, carrying out sales or services for a price lower than their acquisition or production cost, without economic justification

	5.4 Being in a situation of current or imminent insolvency, simulating third-party credits or recognizing fictitious credits
	5.5 Being in a situation of current or imminent insolvency, participating in speculative businesses without economic justification
	5.6. Being in a situation of current or imminent insolvency, failing to comply with the legal duty to keep accounts, keeping double accounts, committing irregularities in their keeping, destroying or altering accounting books, concealing, destroying, or altering documentation that the entrepreneur is obliged to keep, or preparing annual accounts or accounting books in a manner contrary to commercial accounting regulations
	5.7 Causing one's own insolvency through any of the above conduct
	5.8 Favoring any of the creditors by disposing of assets or creating obligations in order to pay a non-enforceable debt or to provide a guarantee to which they were not entitled, without economic or business justification
	5.9 Performing any act of disposal of assets or generating obligations, intended to pay one or more creditors, whether privileged or not, with postponement of the rest, once the insolvency proceedings have been admitted for processing and without judicial authorization or authorization from the insolvency administrators
	5.10 Knowingly submitting false accounting data in order to obtain the declaration of insolvency
6. Computer damage	6.1 Deleting, damaging, deteriorating, altering, suppressing, or rendering inaccessible, by any means, computer data or programs or electronic documents belonging to others, when the result produced is serious
	6.2 Hindering or interrupting the operation of another person's computer system by deleting, damaging, deteriorating, altering, suppressing, or making inaccessible another person's computer data, programs, or electronic documents, by introducing or transmitting data, or by destroying, damaging, rendering useless, or replacing a computer, telematic, or electronic information storage system
	6.3 Producing, acquiring, importing, or providing to third parties, with the intention of facilitating the commission of this type of crime, a computer program designed or adapted for this purpose, or a computer password or access code that allows access to an information system

7. Against intellectual and industrial property, the market, and consumers	7.1 Reproducing, plagiarizing, distributing, publicly communicating, storing, exporting, importing, or otherwise economically exploiting a literary, artistic, or scientific work or software, or its transformation, interpretation, or artistic performance without the authorization of the owners.
	7.2 Publishing links to illegal download sites on the website
	7.3 Manufacturing, importing, possessing, using, offering, or introducing objects, patented processes, utility models, or artistic or industrial designs without the consent of the owner
	7.4 Using trademarks, logos, distinctive signs, or designations of origin on products or presentations without the consent of the owner
	7.5 Seizing data, written or electronic documents, computer media, or other objects to discover a trade secret
	7.6 Disseminating, disclosing, or transferring a trade secret by anyone who has a legal or contractual obligation to maintain confidentiality
	7.7 Making false or misleading advertising that causes serious harm
	7.8 Any manager, administrator, employee, or collaborator of a commercial enterprise or company who, either directly or through an intermediary, receives, requests, or accepts an unjustified benefit or advantage of any kind, for themselves or for a third party, as consideration for unduly favoring another party in the purchase or sale of goods, or in the contracting of services or commercial relations
	7.9 Offering a manager, administrator, employee, or collaborator of a commercial enterprise or company an unjustified benefit or advantage of any kind, for themselves or for a third party, as consideration for unduly favoring another in the acquisition or sale of goods, or in the contracting of services or in commercial relations
	7.10 Conduct by managers, administrators, employees, or collaborators of a sports entity, as well as by athletes, referees, or judges, that is intended to deliberately and fraudulently predetermine or alter the outcome of a sporting event, match, or competition of particular economic or sporting significance

	<p>7.11 Corrupting or attempting to corrupt, either directly or through a third party, a public authority or official, for their own benefit or that of a third party, by offering, promising or granting any undue benefit or advantage, whether pecuniary or otherwise, or complying with their requests in this regard, in order for them to act or refrain from acting in relation to the exercise of public functions to obtain contracts, business, or advantages in the conduct of international economic activities</p>
	<p>7.12 Requesting gifts or promises not to participate in a public tender or auction, attempting to deter bidders by means of threats, gifts, promises, or other devices, colluding with each other in order to alter the auction price, or fraudulently breaking or abandoning the auction after having been awarded the contract</p>
<p>8. Money laundering</p>	<p>8.1. Acquiring, possessing, using, converting, or transferring property knowing its illegal origin (crime committed by the acquirer or a third party)</p>
	<p>8.2. Performing acts to conceal the illegal origin or to help the person(s) committing the offense to evade the legal consequences of their actions</p>
	<p>8.3. Concealing or disguising the true nature, origin, location, destination, movement, or rights to the goods or property, knowing that they originate from crimes of bribery, influence peddling, embezzlement, fraud and illegal exaction, negotiations and activities prohibited to public officials and abuses in the exercise of their functions, or crimes relating to land use and urban planning, or from participation in such acts.</p>
<p>10. Against the Public Treasury and Social Security</p>	<p>10.1 Defrauding the Public Treasury (state, regional, provincial, or local) by evading the payment of taxes, amounts withheld or that should have been withheld, or payments on account, obtaining undue refunds or enjoying tax benefits in the same way, exceeding €120,000.</p>
	<p>10.2 Defrauding the European Union Treasury or its general budgets or others administered by it in the same way, in an amount exceeding €4,000, by evading the payment of amounts that must be paid, using the funds obtained for a purpose other than that for which they were intended, or obtaining funds unduly by falsifying the conditions required for their granting or concealing those that would have prevented it.</p>
	<p>10.3 Defrauding, by action or omission, the Social Security system by evading the payment of its contributions or joint collection items, obtaining undue refunds or enjoying deductions, provided that the amounts exceed €50,000</p>
	<p>10.4 Obtaining for oneself or for others Social Security benefits or their undue extension, as well as facilitating their obtaining by others, by means of error caused by simulation or misrepresentation of facts, or the conscious concealment of facts that one had a duty to report, thereby causing damage to the Public Administration</p>

	10.5 Obtaining subsidies or grants from the Public Administrations in an amount or for a value exceeding €120,000 by falsifying the conditions required for their granting or concealing those that would have prevented them, as well as, in the case of an activity financed with public funds, applying these to different purposes
	10.6 Failing to comply with the obligation to keep commercial accounts, books, or tax records, keeping separate accounts that, referring to the same activity and financial year, conceal or simulate the true situation of the company
	10.7 Failure to record in the mandatory books business transactions, acts, operations, or, in general, economic transactions, or recording them with figures other than the true ones, as well as making fictitious accounting entries in said books (<i>The application of this criminal offense requires that tax returns have been omitted or that those submitted reflect false accounting and that the amount of the omitted or falsified charges or credits exceeds €240,000 for each financial year</i>).
13. Against natural resources and the environment	13.1 Carrying out activities that, contrary to laws or regulations, cause emissions, spills, excavations, noise, or vibrations in the atmosphere, soil or subsoil, terrestrial or underground water, sea or high seas, and may cause substantial damage to the quality of the air, soil, water, animals, or plants
	13.2 Carrying out activities that, contrary to laws or regulations, involve the improper management of waste or consist of the operation of facilities where hazardous activities are carried out with possible damage to the quality of the air, water, soil, plants, animals, or people
	13.3 Seriously damaging, in a protected natural area, any of the elements that served to determine that classification
16. Against public health	16.1 Without therapeutic justification, prescribing, providing, dispensing, supplying, administering, offering, or facilitating to athletes prohibited substances or pharmacological groups, as well as non-regulatory methods, intended to increase their physical capabilities or modify the results of competitions, which, due to their content, repeated intake, or other concurrent circumstances, endanger their lives or health
	16.2 Poisoning or adulterating drinking water or foodstuffs intended for public use or consumption by a group of people with infectious substances or other substances that may be seriously harmful to health
	16.3 Distributing or publicly disseminating via the Internet, telephone, or any other information and communication technology content specifically intended to promote or facilitate, among minors or persons with disabilities in need of special protection, the consumption of products, preparations, or substances or the use of techniques for ingesting or eliminating food products whose use is likely to pose a risk to human health.

17. Against public health (drug trafficking)	17. Cultivating, manufacturing, or trafficking, or otherwise promoting, encouraging, or facilitating the illegal consumption of toxic drugs, narcotics, or psychotropic substances, or possessing them for those purposes
19. Bribery	19. Offering or giving gifts or remuneration of any kind to an authority, public official, or person involved in the exercise of public functions to perform an act contrary to the duties inherent in their position or an act proper to their position, to refrain from performing or delaying an act they should perform, or in consideration of their position or function
20. Influence peddling	20.1 Influencing a public official or authority by taking advantage of any situation arising from their personal relationship with that official or authority or with another public official or authority in order to obtain a decision that may directly or indirectly generate an economic benefit for themselves or for a third party
	20.2 Soliciting gifts, presents, or any other remuneration from third parties, or accepting an offer or promise to engage in the conduct described in the previous section
21. Hate crimes and glorification	21.1. Producing, creating, possessing, or distributing material or opinions that directly or indirectly encourage, promote, or incite hatred, hostility, discrimination, or violence, or acting against someone or a group on the basis of race, ideology, religion, family situation, ethnicity, nationality, sex, gender, orientation, illness, or disability.
	21.2. Injuring the dignity of persons through actions or through the production, creation, or possession of material that involves humiliation, contempt, or discredit on the grounds of race, ideology, religion, family situation, ethnicity, nationality, sex, gender, orientation, illness, or disability.
	21.3. Glorifying or justifying, by any means of public expression or dissemination, crimes committed against a group, part of a group, or an individual on the basis of race, ideology, religion, family situation, ethnicity, nationality, sex, gender, orientation, illness, or disability.
26. Against workers' rights	26.1. Through deception or abuse in a situation of need, imposing working or social security conditions on workers that harm, suppress, or restrict the rights recognized by legal labor provisions, collective agreements, or individual contracts.
	26.2. Employing multiple workers simultaneously without registering them with social security.

	26.3. Employing foreign nationals without a work permit.
	26.4. Employing minors without a work permit.
	26.5. Illegally trafficking labor.
	26.6. Offering misleading or false employment or working conditions to recruit or encourage someone to leave their job.
	26.7. Seriously discriminating against someone in employment on the basis of their ideology, religion or beliefs, family situation, ethnicity, race or nationality, national origin, sex, age, sexual orientation or gender identity, gender, aporophobia or social exclusion, illness or disability, because they are the legal or union representative of workers, because of their relationship with other workers in the company, or because of their use of any of the official languages of the Spanish State, and failing to restore equality upon request or administrative sanction.
	26.8. Preventing or limiting the exercise of freedom of association or the right to strike, through deception or abuse of a situation of need.
	26.9. Failing to provide workers with the necessary means to carry out their work with adequate health and safety measures, thereby seriously endangering their life, health, or physical integrity.
28. Degrading treatment and workplace and sexual harassment	28.1 Subjecting a person to degrading treatment, seriously undermining their moral integrity.
	28.2 Repeatedly carrying out hostile or humiliating acts against another person—in the context of any employment or civil service relationship and taking advantage of one's position of superiority—which, without constituting degrading treatment, amount to serious harassment of the victim.
	28.3 Soliciting favors of a sexual nature, for oneself or for a third party, in the context of a continuous or habitual employment, teaching, service provision or similar relationship, and causing the victim to experience an objectively serious situation of intimidation, hostility or humiliation. If the act was committed by taking advantage of a position of superiority in the workplace, teaching, or hierarchy, or over a person subject to guardianship or custody, or with the express or tacit announcement of causing the victim harm related to the legitimate expectations that the victim may have in the context of the aforementioned relationship, or when the victim is in a situation of special vulnerability due to their age, illness, or disability, the penalty shall be increased.

b) Parameters for analysis

IQS has used two parameters to weigh and assess the crimes that this organization is likely to commit: on the one hand, the probability of occurrence and, on the other, the reputational impact, assessed on a scale of 1 to 5, with level 5 being the highest probability of occurrence and the greatest impact. The assessment scale used is detailed below:

Probability defined according to:

Experience

Number	Assessment
1	Impossible, there is no way to commit it within the organization
2	Very unlikely to be committed, but possible
3	Unlikely, there is no record of it having occurred to date in the organization or in another organization with similar characteristics.
4	Likely, has occurred once in the organization or in another organization with similar characteristics
5	Possible, it has occurred in the organization more than once in recent years.

Personnel involved

Number	Assessment
1	No employee can do it
2	A very small number of workers can do it
3	An average number of workers can do it
4	A large number of workers can do it
5	Can only be committed with the complicity of managers during the management of their position

Controls

Number	Assessment
1	There are no controls because the crime is not considered applicable in the organization.
2	Existing controls are effective and have been proven to be effective
3	Existing controls are considered effective, but there has been no opportunity to prove their effectiveness
4	Existing controls are not considered fully effective
5	No controls are in place to prevent this

Reputational impact

Number	Assessment
1	No impact, either outside or inside the organization
2	Has a small impact and only within the organization, as it affects a subsidiary activity or one that supports the main activity
3	It has a moderate impact, within the organization and/or on direct customers, and may affect both a subsidiary activity and the main activity
4	It has a high impact within the organization and/or on direct customers, and could reach the media, potentially affecting the core of the main activity or a subsidiary activity.
5	It has a decisive impact both outside and within the organization, is likely to reach the media, is associated with the organization as a whole, and seriously affects the main activity, severely damaging the social perception of its quality.

We have also taken into account whether there have been any legal and/or administrative proceedings of a certain relevance that could have affected our entity. Currently, there are no legal or administrative proceedings against IQS, nor have there been any in the past.

4.2 Identification of IQS's own risks

In February 2018, IQS carried out an initial assessment of the possible criminal risks applicable to our institution and in March 2022, coinciding with the incorporation of the Compliance Officer at IQS, the risk map was reviewed and updated.

Following the analyses carried out, the following is a list of crimes that should reasonably be prevented at IQS:

ARTICLE	CRIME OR LEGAL RISK	Which department(s), managers, positions, etc. are susceptible to committing these crimes?
187-190	1. Prostitution, sexual exploitation, and corruption of minors	All personnel
197 quinquies	2. Discovery and disclosure of secrets	All personnel
248-251	3. Fraud	Board of Trustees Board of Directors
259 to 261	5. Punishable Insolvencies	Board of Trustees Board of Directors Management
264	6. Computer damage	ICT Department All staff

262 270-286 quater	7. Against intellectual and industrial property, the market, and consumers	Research departments (Tech Transfer) All personnel
301	8. Money laundering	Board of Trustees Management Board Administration Department
305 to 310 bis	10. Against the Public Treasury and Social Security	Board of Trustees Board of Directors Administration Department
325 to 331	13. Against natural resources and the environment	Researchers and laboratories
362 quinquies to 365	16. Against public health	All personnel
368	17. Against public health (drug trafficking)	All personnel
419 to 427	19. Bribery	Board of Trustees Board of Directors Administration Department and all personnel who may be exposed to the crime of bribery
428 to 430	20. Influence peddling	Board of Trustees, Board of Directors, Administration Department and all personnel who may be exposed to the crime of influence peddling
510	21. Hate crimes and glorification	All staff
311 to 318	26. Against workers' rights	People & Organization Department Management
173 / 184	28. Degrading treatment and workplace and sexual harassment	All staff

5. Prevention or response measures in the face of criminal risks

The protocols available to IQS are:

- *Code of Conduct of the Society of Jesus*
- *Instruction on the Administration of the Property of the Society of Jesus*
- *Annual audit of accounts*
- *Environmental activity license*
- *License controls: fire safety, elevators, ECAS*
- *Specific agreements and arrangements with companies on research projects*
- *Self-protection plan*
- *Occupational risk prevention plan*
- *ORP procedures*
- *Anti-Fraud Measures Plan (for the management of next generation funds)*
- *Hiring Policy*
- *Training Policies*
- *IT Resource Use Policy*
- *Industrial and Intellectual Property Policy*
- *Whistleblowing Policy*
- *IQS Internal Regulations and Good Governance*
- *University coexistence regulations*
- *Protocol for action in relation to crimes related to prostitution, sexual exploitation, and corruption of minors*
- *Protocol for action in relation to the crime of fraud*
- *Protocol for action in relation to the crime of punishable insolvency*
- *Protocol for action in relation to the crime of computer damage*
- *Protocol for action in relation to crimes related to intellectual and industrial property, the market, and consumers*
- *Protocol for action in relation to the crime of money laundering*
- *Protocol for action in relation to crimes against public finances and social security*
- *Protocol for action in relation to crimes against natural resources and the environment*
- *Protocol for action in relation to crimes against public health*
- *Protocol for action in relation to crimes against public health (drug trafficking)*
- *Protocol for action in relation to crimes of bribery and influence peddling*
- *Protocol for action in relation to hate crimes and glorification*
- *Protocol for action in relation to crimes against workers' rights*
- *Safe Environment System Protocols*

Data Protection Policy

IQS has established a Data Protection Policy to ensure the proper processing of personal and confidential data and information.

The processing of personal data is mainly regulated by Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 2016, on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation or GDPR), a European regulation in force since May 25, 2018, and by Organic Law 3/2018 of December 5 on the protection of personal data and the guarantee of digital rights (LOPDGDD).

IQS has the control procedures required by the regulation, such as the *Activity Log (RAT)*, internal action protocols, and Data Processor contracts for those cases in which the outsourced service requires the processing of personal data.

IQS has an internal GDPR Manager and an external Data Protection Officer.

In terms of a Secure Environment

In line with the guidelines of the Society of Jesus, IQS has a Safe Environment System whose objective is to ensure that IQS is a safe space where everyone can feel secure and protected from any threat.

To this end, IQS has a Safe Environment Officer who is in constant contact with the Safe Environment Officers of the other Jesuit universities and with the Safe Environment Officer of the Society of Jesus.

The IQS Safe Environment Officer has a team made up of employees from different areas of IQS, whose role is to monitor and promote a culture of good treatment.

IQS has adopted the Society of Jesus Safe Environment Manual, as well as its Policy on the Treatment of Vulnerable Persons and Minors. In addition, IQS has developed the following internal protocols: protocol on the prevention of sexual abuse, protocol on the prevention of bullying, protocol on the prevention of workplace harassment, procedure and model for recording student tutorials, and protocol on information regarding the management of study trips, volunteer activities, and sports activities with students.

Quality Policy

IQS's Quality Policy promotes the achievement of its university mission and provides the framework for driving the Strategic Plan and guiding the implementation of all activities.

In the field of teaching, the current Quality Policy is dated 11/22/2021, and in the field of Research and Technology Transfer, it is dated 02/19/2021.

The quality systems implemented meet the criteria established in the different sectors in which it operates.

In the field of teaching, the Internal Quality Assurance System Manual (MSGIQ-IQS) is structured according to the guidelines of the AUDIT program and was certified by AQU Catalunya with a favorable result on February 11, 2020. Its scope applies to the academic activity of the IQS School of Engineering and the IQS School of Management. Both centers have had institutional accreditation since May 18, 2020.

In Research and Technology Transfer, the Quality Systems Implemented meet the criteria established in the different sectors in which they operate (pharmaceutical, environmental, food, etc.).

The continuous training process is carried out in accordance with the process established in MSGIQ-IQS guideline D4/03. The promotion and development of teaching and research is coordinated at the departmental level through the management of the allocated budget. The IQS management supports attendance at courses, congresses, seminars, and conferences organized at the national and international level. The management of the annual training plan is centralized by the Director of Human Resources and Services.

IQS has numerous national and international accreditations and certifications that demonstrate its commitment to quality. Of particular note are four recognitions in the field of teaching and three in the field of research and technology transfer:

- **AQU Catalunya:** accreditation of bachelor's degrees, master's degrees, and doctoral programs, as well as institutional accreditation.
- **AACSB Association to Advance Collegiate Schools of Business (USA)** accreditation of all IQS School of Management programs.
- **Engineering Accreditation Commission of ABET** for undergraduate and master's degree programs in Chemical Engineering and Industrial Engineering
- **ASSIN / Euromaster ECTN European Chemistry Network Association** accreditation of the master's degree in Pharmaceutical Chemistry and the master's degree in Analytical Chemistry.
- **Certification by AENOR** according to the UNE-EN ISO 9001:2015 standard for the design and implementation of research, development, and technological innovation projects and services, as well as the performance of chemical, physicochemical, biological, and mechanical analyses, the provision of scientific and technological consulting services in the sectors of the environment, food and feed products, pharmaceuticals and cosmetics, plant protection products, basic chemicals and specialty chemicals, and chemical, biotechnological, and industrial processes. (ER-0992/2000 IQS).
- **Certificate of compliance with Good Manufacturing Practices**, established in Directive 2003/94/EC, Directive 91/412/EC, issued by the Spanish Agency for Medicines and Health Products. The scope includes quality control activities (physical-chemical analyses) of active ingredients, medicines, and raw materials in general, related to marketed medicines and investigational medicines. IQS also has the Certificate issued by the competent authority of the Generalitat de Catalunya.

- **Accreditations by ENAC, in accordance with the UNE-EN ISO/IEC 17025 standard**, which guarantee our technical competence in certain tests, as well as the reliability and credibility of the results obtained: File 196/LE344 for the analysis of dioxins and furans (PCDD/F) in the environmental sector and File 196/LE958 for the analysis of dioxins (PCDD), furans (PCDF) and dioxin-like PCBs (DL-PCBs) in food and feed products.

6. Disciplinary regime

The establishment of an appropriate disciplinary system is essential for the crime prevention system to be effective.

Failure to comply with the law, the Code of Conduct, or any internal policy, protocol, or regulation will result in the adoption of disciplinary sanctions that are applicable in accordance with the IQS Collective Agreement, the Consolidated Text of the Workers' Statute, and any other applicable labor regulations.

This disciplinary regime is complementary to any legal proceedings that may be brought against IQS professionals and to any sanctions or consequences that may arise from such proceedings.

7. Dissemination and training

The Regulatory Compliance Program will be sent to all IQS employees. Those to whom this Compliance Program applies will sign an acknowledgment that they have received a copy of it, stating that they understand its content and agree to comply with it, in accordance with the model proposed in *Annex 1*.

The Compliance Program will be available on the IQS website and in the "Compliance" workspace of Cezzane HR.

IQS will develop a corporate training plan on prevention, as a response to the possible commission of crimes and internal control measures. The training plan will be developed jointly by the IQS People & Organization Department and the Compliance Officer. It may include all or some of the following actions:

1. Face-to-face session for managers and employees in the most sensitive areas.
2. *Online* sessions for employees who have an email address and a computer.
3. Specific training sessions for other employees, which may be given by middle managers who have completed specific training.
4. Specific training sessions for new employees upon joining the company.

5. The Compliance Officer may determine, if deemed necessary, to hold extraordinary training sessions, taking into account the tasks to be performed by the employees involved, legal changes, or other circumstances.

In general, both face-to-face training and *online* sessions will focus on the following aspects:

- General principles of criminal liability of legal persons: substantive aspects.
- Procedures and controls established by the entity to prevent the commission of crimes by the Board of Trustees, personnel acting on its behalf, and/or its employees.
- Current or future legal requirements.
- Identity of the persons or departments in charge of internal control.
- Procedures or channels of communication for any suspicion or knowledge of activities that are intended to be prevented.
- Possible vulnerabilities or weaknesses in your area of activity in relation to criminal activities.

Attendance at training courses on criminal risk prevention will be mandatory and must be recorded in writing.

Furthermore, training will be adapted each year to reflect the disclosure of new controls or catalog of crimes adopted by IQS.

8. Compliance Officer

At its regular meeting in October 2022, the IQS Board of Directors appointed Mercè Pedrola Puig as IQS Compliance Officer.

The Compliance Officer will hold the position on a temporary basis for a renewable term of four years. He or she will have the knowledge, skills, and experience appropriate to the duties he or she is called upon to perform. His or her position will be published on the website.

The duties of the Compliance Officer are as follows:

- To publicize and disseminate the Regulatory Compliance Program, as well as to promote appropriate training, advice, and awareness-raising activities to ensure its proper understanding and compliance.
- Responding to any queries received.

- Monitoring and controlling the measures established in the program to ensure effective compliance.
- Coordinate the various risk areas of the institution.
- Evaluating, at least once a year, the compliance and effectiveness of the program in order to prevent the commission of crimes and other offenses.
- Forward relevant information about the detection of possible risks and irregularities, as well as program deficiencies, to the competent bodies so that they can be periodically reviewed and updated.
- Warn about criminal risks that may be involved in the institution's decisions, actions, or plans.
- Monitor and analyze legislative amendments and other regulatory changes that may affect the regulatory compliance program.
- Prepare regulatory proposals (guidelines, protocols, circulars, instructions).
- Prepare a report on the activity carried out, which will be submitted to the provincial office whenever circumstances require it and, in any case, once a year.
- Receive, analyze, and process complaints submitted by employees or third parties through the channels established for this purpose.
- Promote the corresponding internal investigation of irregularities.
- Propose appropriate disciplinary and corrective measures to the relevant authority.
- Carry out the documentation of the system.
- Represent the institution in the area of compliance relations with other organizations.
- Coordinate actions in crisis situations.

The Compliance Officer must have the authority, resources, and means necessary to implement and enforce the internal control measures appropriate for detecting, preventing, and avoiding the commission of criminal offenses attributable to the legal entity, as well as to define and apply the appropriate response in the event that such offenses have occurred.

The Compliance Officer shall have access to the CEO of IQS and its departments and areas, as well as to all the information, documentation, databases, and information systems necessary for the performance of their duties, always in a proportionate and reasoned manner.

Whenever deemed necessary for the performance of their duties, they may seek the assistance of other persons within the organization.

The Compliance Officer may act on their own initiative and at the request or complaint of any person who works or collaborates with the institution or is related to it.

The Compliance Officer must report any potential conflicts of interest to the CEO of IQS, who must resolve such conflicts. In the event of a conflict of interest, the functions and position will be exercised by the Compliance Committee of the Society of Jesus until a replacement is found.

9. Communication channel for regulatory compliance

The communication channel is the system that allows all persons associated with IQS (managers, employees, suppliers, customers, collaborators, etc.) to submit complaints, queries, or suggestions regarding regulatory compliance.

Anyone who becomes aware of conduct that may involve the commission of an irregularity or an act contrary to the law, the Code of Conduct, or the rules and measures contained in this Manual must report it through the channels set up for this purpose:

- Email complianceofficer@iqs.url.edu, whose existence is published on the website in the Transparency Portal section.
- Email entornoseguro@iqs.url.edu, the existence of which is published on the Transparency Portal section of the website.
- Email canaldedenuncia@iqs.url.edu, the existence of which is published on the website in the Transparency Portal section. You can use this email address or any other communication channel listed in the same section on reporting channels.

Alternatively, complaints may also be submitted by post to Vía Augusta 390, 08017 Barcelona, addressed to the Compliance Officer.

The Compliance Officer is responsible for channeling complaints.

In the event that the complaint affects the Compliance Officer, the complaint shall be submitted to the Compliance Committee of the Society of Jesus through the following communication channels:

- Email: comitecumplimiento@iesuitas.es
- Postal mail: Compliance Committee. Society of Jesus. Avenida de la Moncloa, 6, 28003-Madrid

The written complaint must contain at least the following information:

- the identification of the person making the report.

- A detailed description of the events reported (circumstances, dates, area of activity affected, persons involved, persons who witnessed or have knowledge of the events, etc.).
- The identification of the person responsible for the breach, if known.

The complaint must be accompanied by all available evidence.

In exceptional cases, anonymous complaints may also be accepted, provided that they are sufficiently substantiated, accompanied by the relevant evidence, and submitted using the complaint channel form provided for this purpose.

9.1 Guarantees in the reporting of infringements

1. Access to the data contained in the reporting system shall be limited exclusively to the Compliance Officer. However, access shall be granted to other persons and the data shall be communicated to third parties when necessary for the adoption of disciplinary measures or for the processing of any legal proceedings that may be appropriate.
2. Without prejudice to the notification to the competent authority of facts constituting a criminal or administrative offense, only when disciplinary measures may be taken will such access be granted to personnel with human resources management and control functions. In any case, always with due confidentiality, the Compliance Officer may, at any time during the procedure, seek the advice and co tition of other departments or units in order to determine the consequences and course of action with respect to any complaint.
3. The communication or reporting of possible breaches of this program is protected by the corresponding duty of confidentiality and secrecy on the part of the persons who have knowledge of it.
4. The confidentiality of the data corresponding to the persons affected by the information provided shall be guaranteed, especially that of the person who has brought the facts to the attention of the institution, whose indemnity shall also be guaranteed. Under no circumstances shall reprisals be taken against them when the information provided has been submitted in good faith.
5. The data of the person making the report, as well as that of the employees and third parties affected, shall be kept in the reporting system only for the time necessary to decide whether to initiate an investigation into the reported facts. In any case, three months after the data has been entered, it must be deleted from the reporting system, unless the purpose of retaining it is to leave evidence of the functioning of the compliance plan. If it is necessary to retain it in order to continue the investigation, it may continue to be processed by the body of the institution responsible for the investigation, but it shall not be retained in the internal reporting information system itself.

9.2 Procedure for the investigation and resolution of possible breaches of the Regulatory Compliance Program

A) Initiation phase

1. Once the report has been received, the Compliance Officer will, as soon as possible, take any precautionary measures deemed appropriate.
2. Within a **maximum period of 7 working days** from receipt of the complaint, the Compliance Officer shall send a letter to the complainant acknowledging receipt of the complaint and informing them of the collection and processing of their personal data in accordance with the provisions of current legislation on this matter. If the information provided is considered unclear or incomplete, the complainant will be asked to clarify or expand on the specific aspects in question within a period of no more than **5 business days**.
3. If the complaint does not meet the established requirements, the information provided is not complete—even after requesting further information—there is no reasonable evidence of non-compliance with the Regulatory Compliance Program, the facts have been reported to any judicial body or administrative authority that is judging or investigating the facts, or for any other reason it does not fall within its jurisdiction, the Compliance Officer will refrain from processing it.
4. Once the complaint has been accepted for processing, in the same acknowledgment of receipt or in a subsequent letter after receiving the requested additional information, the Compliance Officer will inform the complainant of the possibility of adopting precautionary measures.
5. The Compliance Officer will also send a letter to IQS Management, informing them of the content of the complaint and indicating the precautionary measures they consider appropriate to take.
6. The Compliance Officer shall also send a letter to the person against whom the complaint has been filed, informing them of the content of the complaint and the purpose for which the personal data included in the complaint and any other data that may be obtained during the course of the proceedings will be processed. However, when this communication entails a risk of manipulation or elimination of the evidence necessary for the investigation of the facts by the person reported, the communication to the latter may be delayed for up to a **maximum of one month** from the receipt of the complaint.
7. If the complaint is directed against the Compliance Officer himself/herself, he/she may not participate in its processing.

B) Development or Investigation Phase

1. If, after analyzing the complaint, the Compliance Officer considers, within a **maximum period of 10 working days** from the date of acceptance of the complaint, that there is no evidence of non-compliance with the program, they shall proceed to close the proceedings, thereby terminating the procedure.
2. The dismissal shall be communicated in writing to the person who initiated the procedure with their complaint, as well as to the accused and to IQS Management. Likewise, all protected personal data contained in the file shall be deleted and, where applicable, any documentation provided by the complainant shall be returned to them. However, if they are retained to provide evidence of the functioning of the compliance program, they may be kept in anonymized form.
3. If, on the other hand, the Compliance Officer considers, within the aforementioned period, that there are indications of a breach of the program, they will open a confidential investigation to investigate and verify the matter. This decision will be communicated in writing to the person who reported the facts, the person reported, and IQS Management, indicating the person or team that will be in charge of the investigation.
4. The Compliance Officer will be responsible for **appointing an Investigation Team**, which may consist of the Compliance Officer himself/herself or any other person deemed appropriate depending on the subject matter of the investigation. The investigation may not be entrusted to any person who has a direct relationship with the IQS department or center of activity to which the complaint refers, with the facts reported, with the complainant and other persons mentioned in the complaint, with the person complained about, or with any other person with whom there may be a conflict of interest.
5. In order to carry out the confidential investigation, which must be completed within a **maximum of 20 working days** from its commencement, the investigating team may gather any information, clarifications, testimonies, opinions, or documentation it deems necessary, as well as conduct any personal interviews it deems necessary. In these interviews, both the privacy of the individuals and the reputation of the institution must be preserved, and the Investigating Team shall draw up a report which shall be signed by both the Investigating Team and the person interviewed.
6. Once the investigation has been completed, the Investigating Team shall forward the proven facts to the person reported so that, **within a maximum period of 5 working days**, they may submit any written comments they deem appropriate.
7. Once **the five working days have elapsed**, the Compliance Officer shall notify the complainant and the person accused of the closure of the Investigation Phase and the start of the Finalization or Resolution Phase.

8. In carrying out all these actions, which will always be appropriate and proportionate to the circumstances of each case, **complete independence and impartiality will be maintained**, guaranteeing respect **for the right to a hearing and the presumption of innocence of any person affected**. All persons involved in the process are required to maintain **due confidentiality**, discretion, and cooperation, and their immunity, as well as that of those who reported the violation, is guaranteed.

C) Finalization or Resolution Phase

1. In view of the actions taken, the Compliance Officer shall, within a **maximum period of 10 working days** from the conclusion of the investigation, propose to the IQS Management, or, if the latter is responsible for the breach or infringement, to the corresponding Provincial Delegate or, where appropriate, to the Provincial itself, **the adoption of the appropriate sanctions or measures**, sanctioning those breaches that constitute offenses in accordance with the established rules, without prejudice to any administrative or criminal liabilities that may arise, which must be immediately brought to the attention of the competent administrative or judicial authorities by the head of the institution. It shall also propose measures to repair or, at least, mitigate the damage caused.
2. The IQS Department **will approve, reject, or request any clarifications** it deems appropriate from the Compliance Officer within a **maximum period of 15 working days**.
3. Once the sanctions or measures have been approved by the IQS Management, the complainant and the person reported will be notified.
4. In the case of violations committed by employees, the Compliance Officer, depending on the seriousness and repetition of the acts, will propose whether a warning is appropriate or whether the collaboration established should be terminated, without prejudice to any administrative or criminal liabilities that may arise, which must be immediately brought to the attention of the competent administrative or judicial authorities by the head of the institution. He or she will also propose measures to repair or, at least, mitigate the damage caused.
5. When the person responsible for an infringement or breach of the program is a member of the Society of Jesus, the proposed measures shall be addressed, as appropriate, to the Provincial or the Delegate for the Elderly and their Preparation.
6. When there is no doubt about the facts reported because they have been acknowledged by the offender, the Compliance Officer may resolve the matter without the need to open a confidential investigation.

7. The case does not necessarily have to end with dismissal or with the proposal of sanctions or disciplinary measures, but may be resolved independently in the form of recommendations, warnings, or other measures. Likewise, when the matter so warrants and the persons involved agree, a mediation process may be initiated.

D) Appeal phase

1. **An appeal may be lodged** against the decision taken by IQS Management within a **maximum period of 7 working days**, which shall be addressed to the Compliance Officer.

E) Existence of other responsibilities

1. If the case is dismissed, but the investigation reveals sufficient evidence that the content of the complaint is false, and the complainant has acted maliciously or with manifest recklessness, the corresponding proceedings will be initiated to determine, where appropriate, the liability that may have been incurred. It shall not be understood that there is a lack of good faith when the complaint is made without the intention of revenge, harassment, causing professional or employment damage, or damaging the honor of the person reported or a third party.
2. Where administrative or criminal liability exists, the Company shall always cooperate in the investigation of the facts, providing evidence throughout the proceedings to clarify them (). It shall proceed as soon as possible to repair or mitigate the damage caused by the infringement or crime and shall establish effective measures to prevent and detect any infringements that may be committed in the future using the resources or under the cover of any institution of the Company of Spain.
3. In the event that a natural person has been the victim of a crime, in addition to establishing as soon as possible the measures deemed most appropriate to repair or mitigate the damage caused, the necessary support will be provided in order to eliminate any consequences that may have been caused.

10. Budget

In order to implement effective control, IQS will allocate a specific budget item for this purpose, which will be presented and approved annually by the CEO.

11. Entry into force

The first version of this Manual was approved by the IQS Board of Directors at its meeting held on the date indicated on the back cover of this document, and by the IQS Board of Trustees at its meeting held on the date indicated on the same back cover.



It may be modified in order to maintain proper control of IQS's activities at all times, thereby minimizing the commission of activities that pose a criminal risk to the entity.

It will be reviewed on a regular basis whenever:

- a) There are significant changes in the organization, control structure, or activities carried out by IQS.
- b) There are significant legal or jurisprudential changes.
- c) Significant breaches of its provisions are revealed that also warrant it.
- d) Unregulated areas of risk and procedures susceptible to improvement are detected.

Likewise, this Regulatory Compliance Program will be reviewed at least once every *two* years, even if none of the above circumstances occur.

If these modifications are implemented, the IQS Compliance Officer will notify all IQS members as soon as possible, making an updated guide to the revised Program available to all of them.

Appendix 1: Acknowledgment of receipt of the Compliance Program and Code of Conduct

By signing the Cezzane HR digital signature, the employee declares that they have read and understood the Society of Jesus Code of Conduct and the IQS Regulatory Compliance Program, accepting its content and agreeing to comply with and respect its terms and conditions.

Cezzane HR acknowledgment of receipt template:

	Recipiente <input type="text" value="Nombre trabajador"/>	Categoría de Documento 04 - Documentación Plan de Acogida	<input type="button" value="Descargar"/>
Historial			
✓	Creado	2021-10-22 14:47:04 (UTC)	
✓	Descargado	2021-10-25 07:32:19 (UTC)	
✓	Marcado como Leído	2021-10-25 09:17:33 (UTC)	
✓	Firmado	2021-10-25 09:17:38 (UTC)	
Leer			
Nombre de Usuario <input type="text" value="Nombre usuario/a Cezzane HR"/>		Fecha y Hora (UTC) 2021-10-25 09:17:33	
Firmado			
<input type="text" value="Firma trabajador/a"/>		Fecha y Hora (UTC) 2021-10-25 09:17:38	
Nombre de Usuario <input type="text" value="Nombre usuario/a Cezzane HR"/>		E-mail <input type="text" value="nombre.apellido@iqs.url.edu"/>	
Dirección IP 84.88.229.244		Geolocalización	

Appendix 2: Form to be completed by the complainant

Whistleblower details	Last name and first name			
	Email			
	Phone		Date of complaint	
Description of the events and approximate dates of occurrence				
Possible persons involved (indicating whether or not they are IQS personnel)				
Area(s) of activity affected				
Possible economic impact				
Other possible impacts on IQS				
List of attached documents (if provided)				

Signature

File number		Date of complaint	
Complainant			
Recipient of the complaint			
Means of communication (check the box)	<input type="checkbox"/>	Letter (<i>attach as Annex</i>)	
	<input type="checkbox"/>	Email (<i>attach as Annex</i>)	
	<input type="checkbox"/>	Verbal	
	<input type="checkbox"/>	Website (<i>attach as Annex</i>)	
Description of the communication			
Classification of the communication (check the box)	<input type="checkbox"/>	Priority complaint	
	<input type="checkbox"/>	Other	
Communication to (check the box)	<input type="checkbox"/>	Compliance Officer	
	<input type="checkbox"/>	Investigation team	
	<input type="checkbox"/>	Reported	
	<input type="checkbox"/>	Board of Trustees	
	<input type="checkbox"/>	Departments/areas (<i>specify which ones</i>)	
	<input type="checkbox"/>	Others (<i>specify</i>)	
Attached Documents			