



# INTERNAL REPORTING SYSTEM

## Procedure for handling the reporting of offences at the CELLS, in application of Law 2/2023

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## 1 Introduction

[Law 2/2023](#), of 20 February, regulating the protection of persons who report breaches of regulations and the fight against corruption (hereinafter “Law 2/2023”), establishes the need for every organisation to have an Internal Reporting System to channel reports of **offences**.

It also requires such an Internal Reporting System to have, on the one hand, a policy or strategy that sets out its general principles and the defence of the whistleblower and, on the other hand, a procedure for handling reports received.

Together, this makes up a powerful fraud and corruption prevention mechanism, which aims to strengthen a culture of reliable and effective communication.

This document describes the CELLS Internal Reporting System and its report receiving channel, as well as its report handling procedure.

## 2 The CELLS Internal Reporting Channel

By using the internal reporting channel, **any person** (whistleblower) who **has or has had** an employment or professional relationship with the CELLS, may report any **serious or very serious offence** committed by the CELLS that has come to their knowledge and is likely to be in breach of any applicable regulations or any of its internal integrity instruments - Code of Conduct and Good Practices and Anti-Fraud Measures Plan.

To this end, the CELLS has drawn up a policy on the protection of persons who report breaches of regulations under Law 2/2023. The basis of this policy includes the general principles of protecting whistleblowers against retaliation as well as confidentiality and personal data protection.

The CELLS Internal Reporting Channel **is available through the Reporting System, found on the CELLS website, at the following link:**

<https://co-resol.bcnresol.com/webclick>

The Internal Reporting Channel **is the preferred channel for reporting** acts or omissions that fall within the material scope described below, in line with the provisions of Article 4.1 of Law 2/2023. As such, it is designed to be a powerful preventive measure against fraud and corruption, in line with the provisions of the Anti-Fraud Measures Plan, approved by the CELLS in 2022.

The use of this channel is preferred because it allows for all reports to be handled by the persons specifically appointed for that purpose. However, in the event that a whistleblower submits a report through a different channel, the recipient must immediately forward it to the Head of the System, keeping it duly confidential.

### 3 External Reporting Channels

Despite having stated its **preference** for using the Internal Reporting Channel, if the facts to be reported constitute fraud or irregularities involving European or national funds, whistleblowers may use other channels outside the CELLS:

- National Anti-Fraud Coordination Service (S.N.C.A.) through the channel set up for this purpose by such service:  
<https://www.igae.pap.hacienda.gob.es/sitios/igae/es-ES/snca/paginas/comunicacionsnca.aspx>
- European Anti-Fraud Office (OLAF):  
[https://anti-fraud.ec.europa.eu/about-us/what-we-do\\_es](https://anti-fraud.ec.europa.eu/about-us/what-we-do_es)

### 4 Human and material scope of the procedure

**On a human level**, this procedure applies to all reports made through the CELLS Internal Reporting Channel by **any person** (whistleblower) who **works or has worked** in the public or private sector and who, by virtue of that employment or professional relationship with the CELLS, **has or has had knowledge** of an offence committed by the CELLS in the course of its business. This includes students, trainees, employees (all whether paid or unpaid) and suppliers, as well as any person who has not entered into an employment or professional relationship with the CELLS if the information about the offence was obtained during the recruitment or pre-employment process.

**In material terms**, the communications to which the procedure described in this document will apply are those that fall within the material scope of Article 2 of Law 2/2023:

- a) **Breaches of European Union law**, provided that they fall within the scope of the European Union acts listed in the Annex to Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of Union law; affect the financial interests of the European Union, as referred to in Article 325 of the Treaty on the Functioning of the European Union, or which have an impact on the internal market, as laid down in Article 26, section 2 of the TFEU, including breaches of European Union rules on competition and aid granted by States, as well as breaches relating to the internal market in connection with acts infringing corporate tax rules or practices intended to obtain a tax advantage that would defeat the object or purpose of laws applicable to corporate taxation.
- b) **Serious or very serious criminal or administrative offences against the Spanish legal system**. In any event, this shall be understood to include all those involving financial loss to the Public Treasury and Social Security.

Excluded from the application of Law 2/2023, and therefore from this procedure, are:

- Reports involving classified information.
- Obligations resulting from the protection of professional secrecy of medical and legal professions, the duty of confidentiality of the Security Forces and Corps in the scope of their actions, as well as the secrecy of judicial deliberations.
- Communications relating to offences in the processing of procurement procedures that contain classified information or that have been declared top secret or secret, or those whose execution must be accompanied by special security measures in accordance with the laws in force, or in which the protection of essential interests for the security of the State so requires.
- Sector-specific communications that are governed by their own regulations, i.e. those regulating the mechanisms for reporting offences and protecting whistleblowers provided for by relevant laws or by the European Union instruments listed in Part II of the Annex to Directive (EU) 2019/1937.

## 5 General considerations for the procedure

In line with the CELLS document *Policy on the protection of persons who report breaches of regulations under Law 2/2023* and the provisions of Article 9 of Law 2/2023, the handling and processing of reports received through the Internal Reporting Channel shall, at all times, guarantee:

- Respect for the presumption of innocence and the right of defence of persons involved in the report (Art. 9.2 f) and h) Law 2/2023).**

During the processing of the investigation file, the persons involved in the report shall have the right to the preservation of their honour, the presumption of innocence, the right of defence and the **right to a hearing and access to the file** under the terms provided for in Law 2/2023, as well as the same protection as afforded to whistleblowers.

This guarantee is conveyed through the possibility of sending the person concerned communications with the content of the reported facts, by electronic means, and, in turn, allowing that person to submit the documents that he/she considers relevant for his/her defence, as long as this does not hinder or interfere with the investigation. However, the identity of the whistleblower shall not be disclosed to the person concerned.

- Confidentiality and protection of personal data (Art. 9.2 g) and Title VI Law 2/2023).**

The CELLS guarantees the **confidentiality of the whistleblower's identity**, when not opting for anonymity, as well as the identity of **any third party mentioned in the report** and of the **steps** taken in handling and processing it, as well as the **protection of personal data** by preventing unauthorised access to it.

**However, the whistleblower's identity may be disclosed to the judicial authority, the Public Prosecutor's Office or the competent administrative authority in the context of a criminal or disciplinary investigation.**

The electronic means used by the Internal Reporting Channel includes mechanisms for identifying the persons responsible for report handling, who ensure the restricted nature of report processing and the safeguards with regard to third parties outside the handling process. This minimises the risk of reports reaching persons who are not responsible for their processing and handling.

In any event, individuals submitting reports through the CELLS Internal Reporting Channel shall be provided with the information on data protection and the exercise of rights provided for in Article 31 of Law 2/2023, and the processing of personal data arising from the application of the law shall comply with the provisions of Articles 29 and 32.

If the report received contains special classes of personal data, subject to special protection, it shall be deleted immediately, unless its processing is necessary for reasons of essential public interest as provided for in Article 9.2 (g) of the GDPR, in accordance with Article 30.5 of Law 2/2023.

In any event, personal data shall not be collected in the System if it is not manifestly relevant to the handling of a specific report or, if it is collected by accident, it shall be deleted without undue delay.

Reports that have not been processed may only be recorded in anonymised form, without the blocking obligation provided for in Article 32 of Organic Law 3/2018, of 5 December, being applicable.

#### **Fairness and independence**

The Head of the System and its Internal Reporting Channel performs his or her duties **fairly, independently and without any instructions of any kind**, and shall have all the human and material resources necessary to carry them out. He/she shall base his/her actions on any applicable procedures and on the channel management procedure, with all the safeguards needed in the event of a conflict of interest arising from his/her involvement in the process.

Therefore, in the event that a situation of conflict of interest should arise: 1) the whistleblower shall have at his/her disposal all the necessary means to turn to the reporting channel that ensures that he/she can make the report with all the guarantees set out in the Policy, and 2) the Head of the System shall initiate the conflict of interest procedure provided for in the internal report handling procedure, in order to ensure a confidential process at all stages of the investigation.

## 6 Roles, functions and duties

The roles involved in this procedure are as follows.

### **Whistleblowers:**

The persons mentioned in section 4 of this document who report any facts of which they become aware that entail any of the breaches included the material scope stated in that same section.

### **Head of the Internal Reporting System:**

Person or position as stated in the Internal Reporting System policy, or the person who is delegated the powers to manage the channel and process investigation files, the appointment of which the Independent Authority for Whistleblower Protection (AAI) is to be duly notified. This person is entrusted with the following functions:

- Supervising the proper implementation of this procedure and its principles.
- Receiving the reports.
- Classifying the reports.
- Ensuring independence and that there are no conflicts of interest.
- Preliminary assessment of the reports and determination of the need or otherwise for an investigation.
- Advising the management in taking decisions on reports received.
- In the case of internal investigations, handling and approving the investigation report.
- Coordinating and being the main contact for external investigators.

### **Committee for Supervising the Anti-Fraud Measures Plan (PMA Committee):**

The Committee and its responsibilities are regulated in the CELLS PMA. Its functions include “Maintaining the necessary communication and reporting channels (direct contact mailbox/e-mail address)” and “Promoting the handling of any reports received and of any follow-up measures”. In this regard, its functions within this procedure can be defined as:

- Advising and assisting the Head of the System in all aspects related to the System and its operation.
- Maintaining the Information Channels.
- Assessing the communications assigned by the Head of the System.
- Proposing the adoption of precautionary measures.
- In the case of internal investigations, drawing up the investigation report.

## 7 Methods for submitting reports

- By communication via the link indicated in Section 2 of this document.
- By post addressed to:  
**CELLS INTERNAL REPORTING SYSTEM**  
C/ de la Llum, 2-26  
08290 Cerdanyola del Vallès (Barcelona)

In this case, the Head of the System shall enter the report into the corresponding computer system to ensure the traceability of all reports received.

- By a meeting in person. This can be requested via the link indicated in Section 2 of this document.

**Any supporting documentation available must be submitted together with the report.**

## 8 Specific procedure

The procedure shall meet the minimum requirements and principles set out in Article 9.2 of Law 2/2023. If the need arises for interpretation or to resolve any ambiguities, the Head of the System shall take the corresponding decisions, while ensuring these requirements and principles are met in the best possible way.

### 8.1 Report logging, acknowledgement of receipt

When a report comes in through the Internal Reporting Channel or by any other means, the Head of the System shall log its entry.

This log shall record the date of entry, the person making the report if he/she has not chosen to make an anonymous report, the fact reported and its most important details.

Whenever confidentiality so permits, the whistleblower shall receive an acknowledgement of receipt no later than 7 calendar days after the report is received.

### 8.2 Preliminary report check and assessment

The first step is to check that there are no other investigation procedures on the same fact that are open and ongoing. If so, an assessment shall be made as to whether it is necessary to add the report to the existing case or whether a new case should be opened.

Subsequently, no later than ten working days from receiving the report, the following aspects will be assessed:

1. The scope of the report



2. The persons who may be at risk
3. The existence of any conflict of interest of any actor with a role in the System, members of the PMA Committee, management or any other areas of the Consortium and its environment from which information may potentially have to be requested.
4. The need to take urgent steps to alleviate the risk involved.
5. The taking of urgent steps to preserve evidence and prevent its destruction or alteration.

Regardless of the time limit mentioned at the beginning of this section, the Head of the System may take precautionary steps to preserve confidentiality and protect the persons and information involved.

As a result of the preliminary assessment, one of the following scenarios may arise:

**1. The proceedings shall be closed:**

- When the facts reported lack all credibility.
- When the facts reported do not constitute an offence against the legal system included in the scope of Law 2/2023.
- When the report is manifestly unfounded or there are reasonable grounds to believe that it was obtained through the commission of an offence. In the latter case, in addition to the inadmissibility, a detailed account of the facts deemed to constitute an offence shall be sent to the Public Prosecutor's Office.
- When the report does not contain new and significant information on offences compared with a previous report for which the proceedings have been concluded, unless there are new factual or legal circumstances that justify a further follow-up.

**2. Immediate referral to the authority, entity or body considered competent to process the case, depending on the material or human scope:**

- Comptroller General of the State (Infofraude), who will assess its possible referral to the European Public Prosecutor's Office in the event that the facts affect the financial interests of the European Union.
- Other competent authorities, entities or bodies.
- Public Prosecutor's Office, when the facts may be indicative of a criminal offence.

**3. Investigation:** In this case, the report received will go through to the investigation stage described in the following section.

### 8.3 Investigation

Investigation proceedings will include all those actions aimed at verifying the credibility of the report and the facts contained in it, with the possibility of remaining in contact with the whistleblower and, if deemed necessary, requesting additional information from him/her, the conclusion of which shall be either one of the first two cases mentioned in the preliminary assessment.

The investigation shall be required to respect the presumption of innocence and the honour of the persons concerned, to establish their right to be informed of the acts or omissions attributed to them in a succinct manner and to be heard at any time, as well as to be informed of the

processing of their personal data. Such communication shall take place at such time and in such manner as is deemed appropriate to ensure the proper conduct of the investigation.

The investigators shall decide on the appropriate and proportionate measures and means necessary for the investigation.

The investigators contact the person concerned and inform him/her of the acts or omissions attributed to him/her. He/she shall be guaranteed the right to be heard at any time. Such communication shall take place at such time and in such manner as is deemed appropriate to ensure the proper conduct of the investigation.

In accordance with Article 9.2.d) of Law 2/2023, the investigation must be concluded within a maximum period of three months from receiving the report, “except in cases of particular complexity that require an extension of that period, in which case, it may be extended up to a maximum of three additional months”.

The final investigation report must contain at least:

- The report details: date submitted, date and description of the most important facts.
- The urgent measures carried out to mitigate effects, the reasons for them and their impact.
- An assessment of the information in the report, accuracy of the facts and investigations carried out (internally, externally, etc.).
- The conclusions, proposed action and resolution.

## 8.4 Termination of proceedings

Taking into account the conclusions of the investigation report, the decisions to be taken by Management may include:

- Closure of the case**, of which the whistleblower, where not acting anonymously, and the persons concerned will be notified. In these cases, the whistleblower shall be entitled to the protection provided for by Law 2/2023 and mentioned in this document, unless, as a result of actions carried out in the investigation stage, it is concluded that the information gathered should have been inadmissible due to any of the causes provided for in Article 18.2a) of Law 2/2023.
- Referral to the Public Prosecutor's Office** if, despite there being no initial indication that the facts may constitute a criminal offence, the investigation revealed it to be so. If the offence affects the financial interests of the European Union, it shall be referred to the European Public Prosecutor's Office.
- Transfer of all the proceedings to the authority**, entity or body considered to be competent, in the event that the facts under investigation could constitute an administrative offence.
- Adoption of an agreement to initiate disciplinary proceedings** if there are facts of an alleged labour offence or the **activation of any other protocol in place at the CELLS**, if there is justified cause, which shall be adequately documented in the report.



The decision regarding the activation of the relevant administrative and/or disciplinary procedures, as a result of a report, shall be made by the Consortium Management, provided that there is no conflict of interest. Otherwise, the matter shall be referred to the governing and administrative bodies of the Consortium in accordance with the Articles of Association.