



Universidad de Navarra

GENERAL COMPLIANCE POLICY

Document SGC30 – v 2.1

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1. Purpose of the General Compliance Policy¹ and Commitment of the Board of Governors

This document confirms the strong decision of the University of Navarra to comply with and monitor compliance with the Legal System of the various territories in which it operates, and to ensure that its action is also governed by the ethical values and principles contained in its Statement of Core Values².

This Policy is consistent with the culture of integrity and respect for the rules of the University of Navarra, and takes into consideration not only the interests of the organization but also the demands of third parties. In this regard, it is in line with the strategic objectives of the University of Navarra and, consequently, with its determination **not to allow any conduct within it that violates the applicable laws or the rules and procedures that it has voluntarily undertaken, as well as to prevent the commission of crimes that may occur within the sphere of the University.**

Therefore, the President and the Board of Governors, and those with senior management responsibilities declare their firm intention to ensure that the content of this Policy guides the daily activity of the University of Navarra and all the entities under its effective control, steering their strategy and actions.

2. Entities, persons and activities affected

This Policy is applicable to all employees, governing bodies and functional areas of the entities over which the University of Navarra has effective control, and which make up its perimeter for the purposes of this text.

Everyone who is part of the entities indicated above must know and comply with its content, regardless of the position they occupy and the territory where they are located, unless the applicable legislation in the jurisdiction where they operate establishes other stricter provisions, which are understood to be included in this Policy.

In those entities over which it does not have effective control, the University of Navarra promotes principles and guidelines consistent with this Policy.

Regarding the stakeholders with which the University of Navarra interacts (such as students, patients, benefactors, national or international partners, suppliers, etc.), the University makes this Policy available to them and also promotes consistent principles and guidelines.

In particular, this Policy, with regard to the Criminal Compliance aspect, is implemented by means of a specific policy whose main purpose is to prevent any crime that may occur within the scope of the University. This Policy specifies the various offenses that cause, as per the provisions of Article 31a of the Spanish Criminal Code, legal persons to be investigated in Spain for crimes committed in their name or on their behalf and for their direct or indirect benefit, (i) by their de facto or de jure legal representatives and administrators, or (ii) by persons subject to their authority, when the commission of the crime, in the latter case, is the result of an absence of due oversight, taking into account the specific circumstances of each case.

The content of the *Criminal Compliance Policy* also describes, for each crime, the main activities that could entail criminal risks, and assesses the risk of committing them in the University environment, all in

¹For the purposes of Spanish Act 2/2023 of 20 February, regulating the protection of people who report regulatory violations and the fight against corruption, this document is considered a "General Policy", as defined in Article 11.1 of said Law.

² See <https://www.unav.edu/documents/10162/0/IdearioUniversidadNavarra.pdf>

an effort to ensure that the recipients of the policy remain alert to situations that could expose them to those risks in the exercise of their duties.

Likewise, reference is made to the parameters of conduct that the University of Navarra expects from the members of the organization, and may include references to internal rules or procedures in this regard.

The reflection of the commitments assumed by the University of Navarra in its regulations - consisting of its Ideology, Statutes, and the policies, rules, procedures and controls in place - enables and facilitates the effective implementation of this Policy.

3. Commitments

The University of Navarra establishes the following commitments in terms of Compliance:

- Contribute to creating a culture of compliance in the University through the President and the Board, and those with managerial responsibilities, who must lead by example, and react quickly and clearly to risks or breaches of rules or ethical standards.
- Develop a Compliance *Organization and Management Model* (also called *Compliance System* or *Compliance Program*) in order to prevent, identify and correct possible criminal risks and regulatory non-compliance risks in general, as well as a framework that facilitates its effective implementation.
- Establish as a principle the inflexibility with respect to behaviors that may involve non-compliance with current legal regulations and all other internal policies and procedures in place.
- Avoid conduct contrary to the provisions of this *general Compliance Policy* by applying, if necessary, disciplinary, corrective or sanctioning actions that are proportionate to the seriousness of the facts of the case in question under the applicable labor regulations.

If it is determined that any conduct could also constitute a criminal offense, it will be reported to the competent public authority, a report that will be accompanied by the evidence collected on the case.

- Encourage training and communication on the compliance *Organization and Management Model* for the people of the University, as well as for third parties who interact with it.
- Promote the reporting of any concerns related to Compliance through the use of procedures and channels put in place to encourage the confidential reporting of potentially criminal conduct, giving whistleblowers adequate protection against any potential retaliation. To this end, an *Internal Reporting System* has been implemented and maintained in accordance with Spanish "Act 2/2023 of 20 February, regulating the protection of people who report regulatory violations and the fight against corruption".
- Create a *Corporate Compliance Body* that has autonomous powers of initiative and control, as well as maximum independence to carry out its tasks, free from any business-related constraints that could prejudice its performance. This Body has Compliance functions attributed to it and is responsible for enforcing this policy through the implementation and supervision of the operation and observance of the different measures provided for in the *Organization and Management Model* that underpins it. The existence of the *Corporate Compliance Body* satisfies the requirements set out in Spanish criminal law (Article 31a of the Spanish Criminal Code) regarding the supervision of the *Compliance Organization and Management Model* (also called the *Compliance System* or *Compliance Program*).
- Continuously review and update the *Organization and Management Model* to ensure it satisfies the applicable regulations and its objectives in accordance with best practices.

4. Organization and Management Model

The University of Navarra has established a compliance *Organization and Management Model* that includes the appropriate surveillance and control measures to prevent crime, aimed at complying with the commitments described in this Policy, and which can be summarized as follows:

- Responsibility for Compliance generally rests with: all University employees, who are responsible for understanding, observing and applying the provisions of this Policy and must cooperate with the Corporate Compliance Body; Compliance Officers of Academic Centers, CUN and IESE³, and of the centers associated with the University that endorse the Model; the President and the Board, and anyone with senior management responsibilities, observing, especially, the behaviors expected of them in the Criminal Compliance Policy. It also rests with stakeholders, especially suppliers, freelancers, contractors and subcontractors, etc., to the extent allowed by law based on the circumstances of each case.
- Professionals of the University of Navarra are required to know the *Organization and Management Model*, adhere to this **General Compliance Policy**, carry out the training activities involving Compliance that are required of them by virtue of their duties or position at the University of Navarra, and immediately provide any information and documentation requested by the *Corporate Compliance Body*.
- All University employees and, to the extent allowed by the applicable laws, all persons associated with any stakeholder, are required to report on individual or group behaviors or activities that occur in the context of the operations of the University of Navarra and that may contravene the content of this **General Compliance Policy**, regardless of whether said behavior was ordered or requested by a superior.

In order for this Policy to be effectively implemented, the University has set up various internal reporting and communication mechanisms. The *Internal Reporting System* is, in accordance with Spanish "Act 2/2023 of 20 February, regulating the protection of people who report regulatory violations and the fight against corruption", the preferred method for routing information if the commission of a criminal offense is suspected, as it provides a diligent and effective way to prevent, avoid or mitigate the possible harmful consequences of the reported action.

- The President and the Board are responsible for formally approving this **General Compliance Policy**, as well as its implementing documents and any updates it may require, and for promoting the adoption and implementation of an appropriate *Organization and Management Model* to prevent, identify and manage the risks of non-compliance that threaten the University of Navarra. Likewise, it is responsible for steering, overseeing and controlling the University's Compliance strategy, and for diligently exercising any due control in the organization that may be required over its administrative, managerial and professional bodies, in order to minimize the potential risk of bad practices, crimes or regulatory breaches over the course of their activities.

The *Organization and Management Model* is described in the "**Structural document of the Criminal Compliance System**".

5. Publication

This Policy is published on the University's website and is available to all University of Navarra employees,

³ See definition and functions of the Corporate Compliance Body and Compliance Officers in the "Structural Document of the Compliance System".

as well as to those natural and legal persons who interact with the University over the course of their activity.

6. Review of the General Compliance Policy of the University of Navarre

This Policy will be reviewed and revised:

- Whenever there are significant changes to the organizational structure of the University.
- Whenever there are significant changes to the regulatory framework or to the processes used.
- After a material breach, if any.
- When recommended by an audit.
- At least once every two years.

7. Information about this document

Identification of the Policy	General Compliance Policy v 2.1
Territorial scope of application of the Policy	Global
Rules it replaces	General Compliance Policy v 1
Related rules	Other documents that comprise the Organization and Management Model of the University of Navarre
Centers affected or dependent entities or functions affected	All the centers of the University and those entities over which the University of Navarre has effective control
Personnel affected	All employees of the University of Navarre and of the entities over which it has effective control; to the extent legally applicable, third parties who interact with the University and said entities
Primary responsibility for monitoring	Corporate Compliance Body
Date of approval	14 June 2023

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