



Corporate Policy on the Internal Information System

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1. INTRODUCTION AND PURPOSE

This “Corporate Policy on the Internal Information System” (hereinafter, the “Policy”) develops the legal obligations required in accordance with Law 2/2023, of 20 February, regulating the protection of persons who report regulatory infringements and combating corruption (hereinafter, the “Whistleblower Protection Law” or “Whistleblowing Law”).

The purpose of this Policy is to declare the organization’s commitment, and especially that of its Governing Bodies and Senior Management, to regulatory compliance, ethics and dialogue, fostering a culture of honesty, transparency and communication, and guaranteeing the protection of reporting persons against possible retaliation.

For these reasons, **RESA**¹ has an Internal Information System (hereinafter, the “Internal Information System” or the “System”, interchangeably), as a formal mechanism for reporting irregularities, one of the guiding principles of which is the protection of the reporting person.

2. SCOPE OF APPLICATION

2.1 Subjective scope of application

A. The following groups may submit reports through the Internal Information System:

- Employees.
- Subcontracted personnel or personnel made available to RESA through temporary work agencies (ETT).
- Interns and trainees.
- Volunteers.
- Candidates undergoing a selection and recruiting process.
- Legal representatives of employees.
- Members of RESA’s management, governing and supervisory bodies.
- Shareholders or partners of RESA.

All of the above are hereinafter referred to as RESA’s “Personnel”.

B. The following may also submit reports:

- Third parties, whether individuals or legal entities, who collaborate with RESA in a professional context.

¹ For the purposes of this Procedure, RESA means the Organisation made up of the following companies:

- Residencias de Estudiantes S.L.
- Siresa Campus, S.L.
- Sociedad Inversora en Residencias para Estudiantes Euskadi, S.A.
- Siresa Salmantina, S.L.
- Dibea Itg, S.A.

Hereinafter, “RESA” or the “Group”, interchangeably.

- Former employees.
- Any person who works for, or under the supervision or direction of, a supplier, contractor or subcontractor of RESA.
- Likewise, any other person who has knowledge or suspicion of any irregularities contemplated in section [2.2, Objective Scope of Application](#), of this Procedure.

All of the above are hereinafter referred to as “Third Parties”.

2.2 Objective scope of application

Personnel and Third Parties may submit through the Internal Information System any reports they deem appropriate concerning the following matters:

- A. Infringements contemplated in Article 2 of Law 2/2023, of 20 February, regulating the protection of persons who report regulatory infringements and combating corruption:
1. Acts or conduct that may have criminal significance;
 2. Serious or very serious administrative infringements;
 3. Labour law infringements relating to health and safety at work;
 4. Infringements of European Union law included within the material scope of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law, and the Spanish transposing law (see details in [Annex I](#)).

Regardless of the fact that other matters may be reported through the System, it is stated that only communications concerning the matters listed in the preceding paragraphs will be covered by the protection measures established in Law 2/2023, of 20 February.

- B. Additionally, any other breaches or violations regarding ethics and compliance or relating to RESA’s internal rules may also be reported.

Reports concerning interpersonal² matters that do not involve a breach and/or that form part of the strictly personal and private sphere between the persons involved fall outside the scope of the System. Likewise, any communication concerning information already publicly available or constituting mere rumours is excluded.

The Internal Information System must not be used to communicate:

- Interpersonal matters that do not involve a breach and/or that form part of the strictly personal and private sphere between the persons involved.
- Information already fully available to the public or constituting mere rumours.
- Facts known to be false, which may be sanctioned under the applicable regulations.
- Complaints and claims.

² In accordance with employment case law, “interpersonal conflict” means any situation of contradiction or disagreement between the interests of two or more persons that goes beyond the employment relationship.

3. PRINCIPLES AND GUARANTEES OF THE INTERNAL INFORMATION SYSTEM

The basic principles of action and guarantees on which RESA's Internal Information System is based are as follows:

- **Compliance with the law and internal regulations:** legality and corporate ethics are fundamental pillars of the System. Therefore, communications shall be processed thoroughly and professionally, while at all times ensuring full and strict compliance with current legislation and applicable internal regulations.
- **Confidentiality:** RESA shall provide due protection to all persons who submit a report, and the identity of the complainant/reporting person shall remain confidential at all stages of the investigation and resolution process.
- **Anonymity:** RESA's reporting channel has been designed so that any reporting person wishing to remain anonymous may do so with sufficient guarantees to preserve their identity and ensure the confidentiality of the data mentioned in the information provided.
- **Good faith:** reports must always be submitted in good faith and be based on real facts, or reasonable grounds to believe that the information about the infringements is true, and must not be based on assumptions or unfounded facts.
- **Prohibition of retaliation, protection of the reporting person and other persons involved or related:** under no circumstances shall RESA retaliate against the reporting person, including threats and attempted retaliation against persons who submit a report in good faith. This protection extends to any natural or legal person related to the reporting person with whom they are linked in one way or another in a work or professional context. However, in the event of any knowingly false, malicious or abusive report, RESA may take appropriate action against the reporting person.
- **Respect for fundamental rights:** the System guarantees the right to information, right of defence, right to adversarial proceedings, right to the presumption of innocence and right to honour, which assist all persons involved in an investigation. Likewise, such persons have the right to be heard at any time, in accordance with the Internal Information System Management Procedure.
- **Traceability and security:** the System shall incorporate all measures necessary to guarantee the integrity, traceability and security of the information.
- **Privacy:** guaranteeing the protection of personal data, safeguarding the right to privacy of the affected persons.
- **Diligence and speed:** it shall be ensured that the investigation and resolution of the reported facts are handled with due professionalism, diligence and without undue delay, so that the procedure may be completed as soon as possible, while always respecting the due guarantees.

4. PERSON RESPONSIBLE FOR THE INTERNAL INFORMATION SYSTEM

RESA's Management Body has appointed the Compliance Committee as the person responsible for the Internal Information System (hereinafter, the "System Manager"), which assumes the management and handling of investigation files.

The System Manager shall act autonomously and independently from any other bodies, committees or commissions of RESA, and shall ensure the diligent handling of the procedure for managing the communications received.

Under no circumstances may it receive instructions of any kind in the exercise of its functions, and it must have all the personal and material means necessary to carry them out.

5. CHANNELS FOR REPORTING COMPLAINTS

RESA has several communication channels with our Personnel and Third Parties to foster a culture of integrity and communication as a basic element of our Internal Information System.

Below are the reporting channels available at RESA:

- **Reporting Channel:** an online platform provided by a specialised technology company and accessible on RESA's website. The platform has measures to preserve the security and integrity of the information and the processing of personal data (<https://resa.ethic-channel.com/home>).
- **In-person meeting:** it is possible to communicate any conduct verbally to the System Manager by means of an in-person or remote meeting.

Communications received through the Internal Information System shall be processed in accordance with the "Internal Information System Management Procedure".

If any information falling within the objective scope of the System is communicated by means other than those provided above, it shall be ensured that its processing complies with the provisions of this Policy.

6. APPROVAL, PUBLICATION AND ENTRY INTO FORCE

RESA's Management Body promotes and approves this Policy, thus fulfilling its role of establishing the necessary foundations for adequate and efficient management of the Internal Information System and promoting compliance with the principles and guarantees set out in this Policy.

This Policy is published on RESA's website and shall be reviewed, updated, approved and disseminated periodically and whenever it is necessary to make any changes.

Version control

Versión	Fecha	Autor	Cambios producidos
01	March 2026	Person Responsible for the Internal Information System	Initial version.

Documentos relacionados

Nombre	Última versión
Internal Information System Management Procedure	March 2026