

IMPLEMENTATION AND MANAGEMENT OF REPORTING CHANNELS

A key tool for complying with Law 2/2023, protecting your organization, and strengthening ethical culture.



With the entry into force of Law 2/2023, having a reporting channel is mandatory for many organizations. But beyond legal compliance, it represents a strategic tool for promoting corporate ethics and preventing criminal and reputational risks.

Why choose our alert system?

- **Confidentiality** and anonymity guaranteed.
- Private area with **real-time case tracking**.
- **100% online channel**, customizable and multilingual.
- **Advanced security** for personal data and information.

To whom does this obligation apply?

- Companies with 50 or more employees.
- Groups of companies, in accordance with Article 42 of the Commercial Code.
- Legal entities subject to European regulations in areas such as:

- Financial services, products, and markets.
- Prevention of money laundering and terrorist financing.
- Transport safety.
- Environmental protection. (This applies regardless of the number of employees).
- Foreign entities operating in Spain, even without a permanent establishment (branches, agents, service providers).
- Political parties, trade unions, business organizations, and their foundations, provided they manage or receive public funds.

Our services

1. Design and implementation of the channel

- Customized web space.
- Forms tailored to each organization.
- Channel management protocol.
- User manual for internal staff.

All available in multiple languages to ensure access for all staff, regardless of location or native language.

2. External management of the channel

- Independent, objective, and professional management.
- Complete confidentiality and traceability.

- Ideal for organizations with internal conflicts or without technical resources.

3. Specialized training

- For compliance teams, ethics committees, HR, and management.
- In receiving, analyzing, and investigating complaints.

Risk of non-compliance

- Fines of up to €1,000,000 for legal entities.
- Up to €300,000 for responsible individuals.
- Prohibition from contracting with the public sector for up to 3 years.
- Loss of subsidies or tax benefits for up to 4 years.

- Public warnings with a significant impact on reputation.
- Loss of trust on the part of customers, investors, or authorities, with direct consequences for financing or expansion processes.

Why choose UHY Fay & Co?

With **over 50 years of experience** and a **presence in 100 countries**, we offer a multidisciplinary approach and tailor-made solutions.

Our team **specializing in Criminal Compliance** ensures effective implementation in accordance with national and European regulations.

“
Our Compliance department advises on the implementation and management of effective reporting channels, in accordance with Law 2/2023. We help organizations comply with their legal obligations and strengthen their ethical culture, ensuring confidentiality, traceability, and security throughout the process.
”

IMPLEMENTATION AND MANAGEMENT OF REPORTING CHANNELS

A key tool for complying with Law 2/2023, protecting your organization, and strengthening ethical culture.



OFFICES

- 📍 Madrid +34 91 426 07 23
- 📍 Barcelona +34 93 595 50 50
- 📍 Málaga +34 95 206 04 69
- 📍 Marbella +34 95 276 40 65

Marta Molina
Head of Corporate Compliance
mmb@uhy-fay.com
www.uhy-fay.com

CONTACT US