



COMPLAINTS CHANNEL OPERATING PROCEDURE

CREATION

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AUTHOR	Auren Consultants and Compliance Team				
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MODIFICATION

OVERVIEW OF CHANGES					
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1. INTRODUCTION

On 21 February 2023, Law 2/2023, of 20 February, regulating the protection of persons who report regulatory infringements and the fight against corruption, was published in the Official State Gazette, coming into force 20 days later and responding to the obligation to transpose Directive 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 ("Whistleblowing Directive").

Through this, the Spanish legal system reinforces the culture of compliance by protecting whistleblowers who report known offences in the work or professional context, implementing internal information systems with effective processing, integrated into a single internal Communication System, thus guaranteeing the reception and processing of all communications, preserving confidentiality and requiring the possibility of being anonymous whistleblowers, with a series of protection measures for all whistleblowers.

2. OBJECT

VINCCI HOTELES, S.A., (hereinafter also referred to as "VINCCI" or the "Company") is committed to the highest standards of transparency, honesty and accountability.

Employees and managers are the first and most direct point of contact with the reality and environment of the Company for which they work and therefore have a closer and more tangible perception of what is happening, being the first to know and become aware of the existence of an irregularity.

In this context, stakeholders, such as current and former employees, managers, trainees, trainees in training, whether paid or unpaid, as well as those whose employment relationship has not yet commenced, suppliers, employees or business partners of VINCCI also constitute another crucial source of assurance for the prevention and detection of irregularities, which is why they are considered as recipients of this Standard and will also be referred to as Members.

This Policy is intended to explain to VINCCI Members that they can and should report illegal activities without fear of prosecution, discrimination or other retaliation.

To this end, a **Whistleblower Channel** has been set up so that, if there is certainty or well-founded suspicion that unlawful conduct is being committed within VINCCI, related to actions with criminal relevance or in breach of the Code of Conduct.

The Committee is also concerned that, in order to prevent and combat such conduct and to anticipate or mitigate its consequences, they should confidentially transmit this information for the purpose of investigation, and that this is an effective means of preventing and combating such conduct.

The Whistleblower Channel incorporates mechanisms that guarantee the confidentiality of all information and provides a secure communication space to maintain contact with VINCCI's compliance bodies and allows interaction between VINCCI and whistleblowers anonymously, without suffering reprisals of any kind.

Thus, VINCCI reaffirms its commitment that any reported illegal activity that may have been committed by VINCCI, any of its employees, managers or sole director, will be treated confidentially and will be rigorously investigated, adopting the appropriate measures in accordance with internal and external regulations.

This Standard also implies a commitment on the part of all VINCCI Members to act responsibly in order to maintain the good reputation of VINCCI and to act honestly in the event of a possible infringement that may harm VINCCI.

3. SCOPE AND ADDRESSEES

This Rule shall apply, in accordance with Article 3 of Law 2/2023 of 20 February on the protection of persons who report regulatory and anti-corruption offences, to whistleblowers working in the private or public sector who have obtained information on offences in an employment or professional context related to VINCCI, who have one of the following conditions, in accordance with Article 3 of Law 2/2023 of 20 February on the protection of persons who report regulatory and anti-corruption offences:

- Persons who have the status of public employees or employees;
- Self-employed;
- Shareholders, participants and persons belonging to the administrative, management or supervisory body of VINCCI, including non-executive members;
- Any person working for or under the supervision and direction of VINCCI or its suppliers.

It also applies to whistleblowers who report or publicly disclose information on offences that have taken place in the context of a terminated employment or statutory relationship, volunteers, trainees, traineeship workers, etc.

regardless of whether or not they receive remuneration, as well as those whose employment relationship has not yet started, in cases where information on infringements has been obtained during the selection process or pre-contractual negotiation.

4. CHANNEL SPECIFIC OBJECTIVES

- Facilitate the submission of internal communications (or complaints).
- Alert VINCCI to irregular, suspicious or unlawful conduct by VINCCI Members.
- Facilitate the investigation of possible cases, by action or omission, of non-compliance with regulations or offences, as well as cases of harassment, including sexual harassment and discrimination in the workplace, in accordance with the principles of objectivity, effectiveness and full compliance with the law and the law.
- Overseeing the application of disciplinary measures in order to determine the responsibilities that may correspond.
- Guarantee the confidentiality of communications and preserve the anonymity of informants.

5. OPERATION OF THE CHANNEL

The Whistleblower Channel will be the means used and provided by each Company for this purpose, although the informant may request to make this communication verbally by means of a face-to-face meeting in accordance with article 7 of Law 2/2023 of 20 February.

In order to prevent misuse of the Whistleblowing Channel, strict criteria are applied to admit communications with the demand for civil, criminal or administrative liability of persons who communicate facts with abuse of rights or in violation of the principle of good faith.

Thus, the following guidelines are established for the correct use of the System:

5.1. COMMUNICATION REQUIREMENTS

In order for communications to be taken into consideration and, consequently, admitted, they must meet the following requirements:

- a) Infringements in the area of criminal compliance

Any illicit and/or illegal behaviour that falls under any of the offences established in the Spanish Criminal Code, which directly or indirectly benefits

the Company and which may entail the criminal liability of the Organisation (art. 31 bis of the Criminal Code).

The current Criminal Code provides for a catalogue of offences in which a legal person can be charged together with those who have intervened, although only some of them are likely to be committed, since the rest, either because of VINCCI's own activity or because they correspond to offences usually committed by organised criminal networks, have not been considered probable.

b) Securities and Code of Conduct Violations

Any behaviour contrary to the standards set out in the Code of Conduct and VINCCI's internal policies and procedures.

Also conduct involving conflict of interest, corruption and/or bribery.

c) Harassment and discrimination at work

Any behaviour that can be classified as one of the following types, as defined in Secuoya's Protocol for the Prevention of Harassment and Discrimination in the Workplace:

- Harassment at work
- Bullying (mobbing)
- Sexual harassment
- Harassment on grounds of sex
- Employment discrimination

d) Other infringements

Any conduct other than those indicated above, although potentially constituting an infringement of any kind, may be exempted from the application of this Procedure and will not be admissible, and any recipient should refrain from using the Whistleblowing Channel to report it. This is due to the existence of other more appropriate channels for such communications, and the Human Resources Department should be consulted mainly through the following contact point: rrhh@vincchoteles.com

However, once the communications received of this type have been analysed, they will be referred to the personnel responsible for their management, notifying the informant of the process to be followed or the interlocutor to be contacted.

5.2. ACCESS TO THE INTERNAL COMMUNICATION SYSTEM

Communications on incidents, breaches or non-compliance of which they become aware must be sent through the Whistleblower Channel, being addressed, in the first instance, to those responsible for the management of internal communications, who may act to carry out an initial preliminary analysis of the communication, its assessment and study of a possible conflict of interest with the VINCCI System Manager, or with a member of the Compliance Committee.



Portal/platform/intranet, at the following link:

<http://faro.auren.es/FormularioPublico/LadingPage?Token=14ddb429-fd50-40fd-94b9-22dab6f08cdc>

5.3. OBLIGATIONS OF REPORTERS

Reporters should:

- I. Report and communicate only those behaviours or actions listed in section 5.1 of this Standard.
- II. Describe in as much detail as possible the circumstances that facilitate the identification of the irregularity.
- III. Provide all available documentation about the situation being reported, or objective evidence to enable the personnel assigned to the investigation to obtain evidence of the reported facts or behaviour.
- IV. Good faith and diligence: the whistleblower should ensure that the internal communication is made in good faith, i.e. that he/she believes it to be substantially true; it is not unfounded or makes false accusations, lacks motivation or seeks revenge and/or personal gain.

Communications based on opinions that are not accompanied by sufficient substantiation, evidence or which are patently false will not be accepted.

- V. Duty of confidentiality: the informant or informant shall under no circumstances communicate either the content of the internal communication or the identity of the persons affected by the same to third parties or other VINCCI organisational units other than the System Managers or the Internal Communication System Managers and personnel assigned to the same.

Contravening and breaching this confidentiality obligation may lead to a variety of measures, including disciplinary measures, depending on the sanctioning regime; contractual measures, especially if the whistleblower is or belongs to a supplier; and even legal action.

5.4. RIGHTS AND GUARANTEES OF PERSONS SUBJECT TO COMMUNICATION

As indicated in article 39 of Law 2/2023, during the processing of the case file, the persons affected by the communication shall have the right to the presumption of innocence, the right to defence and the right of access to the case file under the terms regulated in the said law, as well as the same protection established for informants, preserving their identity and guaranteeing the confidentiality of the facts and data of the procedure.

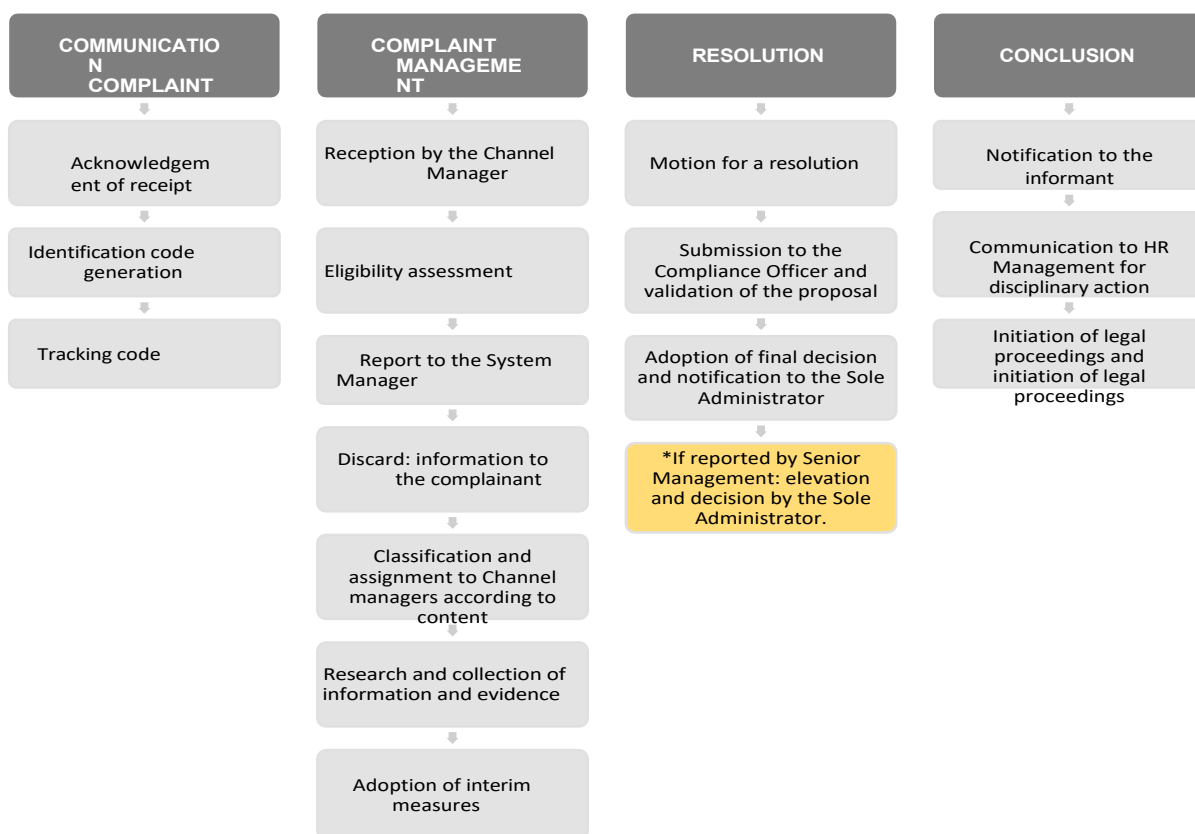
5.5. DEADLINES FOR REPLYING TO COMMUNICATIONS

Internal communications received shall be acknowledged within a maximum of seven days.

The resolution and conclusion of the investigation procedure and its notification to the reporter shall be made within three months of receipt of the communication or complaint.

This maximum period may be extended for a further three months if there are particularly complex reasons for investigating and resolving the irregularities and infringements reported. To this end, the informant shall be notified of the extension with a reasoned statement seven days before the expiry of the initial period.

5.6. OUTLINE OF THE OPERATION OF THE SYSTEM



Important: In accordance with the provisions of article 9 of Law 2/2023, when the facts could constitute a criminal offence, VINCCI will immediately forward the information to the Public Prosecutor's Office. In the event that the facts affect the financial interests of the European Union, it will be forwarded to the European Public Prosecutor's Office.

6. COMPLAINTS CHANNEL MANAGER

The Company has the collaboration of an external company (Auren Consultores SP SLP) in charge of managing the Whistleblower Channel. This company (hereinafter, also, the manager of the Channel or the manager, indistinctly) is also the one that has designed and provided the IT tool (Auren Faro Sistema de Denuncias) to the Company.

In this regard, the Channel manager has specialised staff dedicated to the provision of the initial reception and management service of the communications that were transferred through the Channel.

6.1. FUNCTIONS

The functions of the Channel Manager are:

- Receipt and acknowledgement of receipt of the communication: The manager is responsible for receiving internal communications from the Company and sending acknowledgement of receipt to the informant.
- Screening and feasibility study: The manager is responsible for carrying out an initial screening of the communications, as well as a first approximation and feasibility study of these for their assessment by the Company.
- Feasibility report and transfer: After the preliminary feasibility study, the manager will contact the VINCCI System Manager to notify them of the receipt of the eventual communication, and will send them a feasibility report focused on the objective classification of the communication received, its typology and whether or not it meets the criteria foreseen by the Company as being susceptible to communication through the Channel.
- Preliminary clarifications: The manager, in accordance with joint considerations with the Company's System Administrators, may make preliminary clarifications to the reporter through the platform in order to facilitate decision-making.
- Updating the file: The Channel manager, once the Company has taken a decision regarding the actions to be taken with respect to the possible communication, may update the status of the communication in the Whistleblowing Channel as appropriate (file, continuation, investigation, etc.). Likewise, it shall collaborate so that, in the event that the Company acquires more evidence in a possible investigation, this evidence may be duly recorded on the Channel platform.
- Notifying informants of the admission or inadmissibility and archiving of complaints in a reasoned manner.

The manager's tasks are limited to the initial phases of any process, not entering into investigation phases.

However, the manager may assist in ensuring that the documentation and evidence is properly reflected.

7. RESPONSIBLE FOR THE SYSTEM

The System Manager will be responsible for the reception, management and processing of internal communications once the feasibility study and preliminary management by the external company managing the Channel has taken place. From

In accordance with the provisions of article 8 of Law 2/2023 of 20 February, regulating the protection of persons who report regulatory infringements and the fight against corruption, must be a VINCCI manager. Their appointment is the responsibility of the Sole Director of VINCCI, with the Compliance Committee being informed of the decision.

The System Administrator shall perform its functions independently and autonomously from the Sole Administrator without receiving instructions or being subject to directives from the Sole Administrator or other bodies or Members of VINCCI for the performance thereof.

The Sole Administrator of VINCCI shall ensure that the System Manager is provided with the material means and resources necessary for the effective performance of his or her duties. It shall also notify the Independent Authority for Whistleblower Protection of the appointment of the System Administrators.

7.1. FUNCTIONS

The System Manager:

It shall carry out the preliminary study and decide on the admissibility of the complaints. If they are admitted, based on their nature and content, it shall proceed to open the file and shall carry out the investigation itself and, if necessary, with the support of a team of Complaints Managers, with the support of a team of Complaints Managers. In addition, in order to better and efficiently carry out the investigation, additional resources may be requested from the Compliance Committee, on a case-by-case basis and as appropriate depending on the complaint.

The functions of the System Manager are:

- I. Notifying complainants of the admission or inadmissibility and archiving of complaints in a reasoned manner.
- II. Taking responsibility for, coordinating and following up investigations to their conclusion.
- III. Request the Compliance Committee to adopt any provisional measures that may be considered necessary for the proper conduct of the investigation. This request must be justified and the aforementioned body shall decide within 5 days of the request whether or not to apply them, documenting the decision and notifying the corresponding Directorate of their application.
- IV. Issue the resolution proposal report and forward it to the Compliance Committee or the Sole Administrator, as appropriate.

V. Report the outcome of the conclusions reached by this body and the final decision to the sole director, as the case may be, as well as transmitting instructions to the corresponding departments of the Company for the application and execution of the disciplinary measures that may arise.

- The Compliance Committee shall approve the adoption of the measures agreed on a general basis, and shall notify the Sole Administrator.
- In the event that such measures affect senior management or first level staff, the Sole Administrator shall be responsible for taking the final decision and approving the corresponding measures.

VI. Notify complainants of the status and outcome of the proceedings and of final decisions.

VII. Prepare and report to the Compliance Committee relevant and aggregated information on the operation and activity of the Whistle-blowing Channel, with details of the complaints and communications received, their type, processing and status for the preparation of the corresponding regulatory compliance reports.

The System Manager shall be responsible for the fulfilment of his or her obligations with regard to the performance of his or her functions, especially in his or her duty to supervise compliance with the guarantees of respect for the rights and duties of whistleblowers and those affected by the complaints, as well as the proper functioning of the investigation process.

7.2. RESPONSIBLE FOR THE INVESTIGATION

7.2.1. DESIGNATION

They shall be designated by the System Officer, with the approval of the Compliance Committee, and shall be based on the following criteria:

- Skills and competence: technical knowledge of the subject matter of the communication.
- Neutrality and absence of conflicts of interest: it will be assigned to someone who has no responsibilities, synergies, relationships or functions in the area or with the manager or employee to whom the complaint refers.
- Adequacy in the assignment of investigations: who may be best suited to investigate, depending on the content of the complaint and the resources that are likely to be needed for the investigation.

- Availability: depending on their material and organisational availability, as well as taking into account the calendar of holidays and leave.

7.2.2. LIABILITY AND OBLIGATIONS

Those responsible for the investigation should ensure that internal communications, the information they contain and the investigation is carried out in a diligent, objective and rigorous manner:

- I. Collect and analyse the information received carefully, assessing the information available and gathering any other information necessary to conduct a thorough investigation.
- II. Protect the confidentiality of the research and the privacy of informants and those involved in the processing of information by following the rules and measures established for this purpose.
- III. Assess and determine the seriousness of the allegations, their magnitude and impact on VINCCI.
- IV. Keep the System Manager informed of the results of the investigation.
- V. Collaborate with the System Manager in proposing possible measures to be adopted to remedy the irregularity or non-compliance.
- VI. Assist the System Manager in the preparation of the report to be submitted to the Compliance Officer and/or Sole Administrator.

Managers are responsible for their actions, as well as any act of action or omission that may compromise the investigative work, the fulfilment of the aforementioned obligations and the rights and interests of whistleblowers, as well as the right to information and defence of those affected by internal communications. Any breach of these terms may lead to disciplinary consequences and liability in accordance with the law and internal regulations. In the event that the managers consider that there are sufficient causes that may compromise the investigation work, the fulfilment of the aforementioned obligations and the rights and interests of the informants or in the event that they do not comply, initially or unexpectedly, with the requirements to carry out said work, they shall immediately request to be removed from the investigation, being protected against reprisals to the same extent as the informants. The person in charge of the

The system will designate an ideal replacement for the person(s) responsible for the investigation to continue with the corresponding investigation.

8. FALSE OR UNSUBSTANTIATED ALLEGATIONS

VINCCI, aware of its commitment to compliance with current legislation, will invest the necessary personal and financial resources to implement and maintain the effectiveness of the Whistleblowing Channel, committing itself to the investigation of any internal communication received.

Likewise, it shall consider any false or malicious accusation made deliberately as a very serious offence, which may be sanctioned in accordance with the provisions of the Code of Conduct, by application of labour and/or criminal law.

It should be emphasised, firstly, that we could be dealing with a crime of false accusation or denunciation (art.456), or a crime of slander (art.205) contemplated in the Penal Code.

Indeed, the Penal Code, in Article 456.1, concerning the crime of false accusation or denunciation, establishes that the person who, with knowledge of its falsehood or reckless disregard for the truth, accuses another person of facts which, if true, would constitute a criminal offence, if this accusation is made before a judicial or administrative official who has the duty to proceed with its investigation, shall be punished with a prison sentence of six months to two years and a fine of twelve to twenty-four months, if a serious offence is charged; a fine of twelve to twenty-four months, if a less serious offence is charged; and a fine of three to six months, if a misdemeanour is charged.

On the other hand, the crime of slander contemplated in art. 205 of the Penal Code establishes that "slander is the imputation of a crime made with knowledge of its falsity or reckless disregard for the truth" and can be punished with a prison sentence of six months to two years or a fine of twelve to 24 months, if it is spread with publicity and, in other cases, with a fine of six to 12 months.

Secondly, with regard to labour regulations, Article 58 of the Workers' Statute establishes that "workers may be sanctioned by the management of companies for labour breaches, in accordance with the graduation of offences and sanctions established in the legal provisions or in the applicable collective agreement".

9. WHISTLEBLOWER PROTECTION

The System Administrator shall ensure that no retaliation of any kind is taken against any person or persons who have made a report and/or complaint in good faith, or who have participated in the investigation process, regardless of the outcome.

Persons who report or disclose violations shall be entitled (Art. 35) to the measures of prohibition of retaliation and support provided for in Articles 36 to 38 of the Act. However, persons who report or disclose shall be expressly excluded from protection:

- a. Information contained in communications that have been inadmissible by any internal Communication System or for any of the reasons provided for in Article 18.2.a) of the Law.
- b. Information linked to complaints about interpersonal conflicts or involving only the whistleblower and the persons to whom the communication or disclosure relates.
- c. Information which is already fully available to the public or which constitutes mere hearsay.
- d. Information relating to acts or omissions not covered by Article 2 of the Law.

On the other hand, during the processing of the file, the persons affected by the communication shall have the right (art. 39) to the presumption of innocence, the right of defence and the right of access to the file under the terms established by law. Like the informants, they shall also have the right to have their identity preserved and the confidentiality of the facts and data of the procedure guaranteed.

Likewise, in accordance with the provisions of Article 31.2 of Law 2/2023, the person to whom the facts reported refer shall in no case be informed of the identity of the informant or of the person who has made the public disclosure.

10. INFORMATION REGISTER

In accordance with the provisions of Article 26 of the law, all parties obliged, in accordance with the provisions of this law, to have an internal information channel, regardless of whether they are part of the public or private sector, must have a register of the information received and of the information received.

internal investigations to which they have given rise, guaranteeing, in all cases, the confidentiality requirements provided for in this law.

11. INDEPENDENT WHISTLEBLOWER PROTECTION AUTHORITY

VINCCI Members are informed that they may address their complaints directly or after prior communication through the Complaints Channel to the Independent Authority for Whistleblower Protection (IAPA) through its External Reporting System or to the competent regional authorities.

In this regard, information on the communication procedure will be provided, once the A.A.I. is created and starts its activity, notifying the addressees of this Rule.

12. DATA ANONYMISATION

In accordance with the provisions of Article 24 LOPDGDD, three months after the data have been entered into the System by any means, they must be deleted from the complaints system, unless the purpose of the storage is to leave evidence of the functioning of the model for the prevention of the commission of offences by the legal person.

Internal communications that have not been processed may only be recorded in anonymised form, without the obligation to block provided for in Article 32 of this Organic Law being applicable.

13. DATA PROTECTION

Personal data obtained in the course of the complaint and the internal investigation shall be processed solely for the management and control of this Complaints Channel Standard.

The reports made shall be recorded in the Register of Processing Activities and the informant shall be informed of the collection and processing of their personal data, and how to exercise their rights of access, rectification, deletion, revocation of consent, limitation, portability and opposition by sending an e-mail to the address dpd@vincchoteles.com.

The data contained in the Complaints Channel system will be treated with due confidentiality, respecting data protection regulations, and will be deleted within three (3) months of the complaint being filed or when the legal proceedings arising from the complaint are concluded, as the case may be. The personal data may only be kept in separate custody during the period of limitation of the

responsibilities related to the complaint, to be made available to the authorities, where appropriate.

Access to the personal data contained in the Complaints Channel (art. 32) shall be limited, within the scope of its competences and functions, exclusively to:

- a. The System Manager and whoever manages it directly.
- b. The human resources manager, only when disciplinary measures may be taken against an employee.
- c. The person in charge of VINCCI's legal services, should it be necessary to take legal action in relation to the facts described in the communication.
- d. The persons in charge of processing that may be appointed.
- e. The data protection officer, if applicable.

On the other hand, the identity of the informant may only be communicated (Art. 33) to the judicial authority, the public prosecutor's office or the competent administrative authority in the context of a criminal, disciplinary or sanctioning investigation.

14. APPROVAL AND ENTRY INTO FORCE

These Regulations were approved by the Sole Administrator of VINCCI on 13 June 2023 and shall remain in force until their modification is approved, and shall be communicated to the addressees of these Regulations.

15. REVIEW AND FOLLOW-UP

The Compliance Committee shall review this Standard annually, and shall communicate its changes to VINCCI Members regarding any changes or updates.

Without prejudice to the foregoing, the review and updating shall be undertaken when the circumstances set out below, by way of example but not limitation, occur:

- Changes in the regulatory framework.
- Recommendations of the Independent Authority for Whistleblower Protection or other administrative authorities or supervisory bodies whose activity has an impact on the matters covered by this Rule.
- Modification of VINCCI's organisational structure and general governance model linked to this Standard, as well as VINCCI's Compliance Committee.
- Changes in business objectives and strategy or management approach linked to the Compliance Policy and internal regulations with an impact on this Standard.
- Substantive amendments in related proceedings.

- When the result of their monitoring and control makes it advisable to modify actions to increase the degree of compliance or to improve their impact on VINCCI or its employees and stakeholders.