


Reporting management procedure

IBERIA LÍNEAS AÉREAS DE ESPAÑA S.A. OPERADORA S.U.

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Approvals

Governing Body	Version	Date	Sign
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1. Introduction and purpose

This Procedure (the “Procedure”) sets out the main principles and aspects of the management of reports received through the Company’s internal reporting channel. This channel is integrated in the Internal Reporting System of Iberia LAE SA OPERADORA SU, (“Iberia” or the “Company”), in the terms set out in EU Directive 2019/1937 of the European Parliament and the Council and in Law 2/2023, of 20th February, on the protection of persons who report violations of the law and the fight against corruption (Law 2/2023).

Furthermore, this Procedure is completed with the provisions of IAG regulations, both in the Group’s Code of Conduct as well as in the “Speak Up” Policy and the “Speak Up Standard Operating Procedure” (SOP), to which it shall adapt at all times, so that the management of the channel is carried out in accordance with the provisions of the SOP as well as the Procedure.

Management of the channel is governed by the following principles:

- Confidentiality of data provided, and statements made. In particular, the channel guarantees the confidentiality of the identity of the informants and any other third party mentioned in the report, as well as the actions that are carried out in the management and processing of the reports.
- Presumption of innocence of all persons affected.
- Any person who files a report shall enjoy adequate protection and any action in relation to them (as well as persons included in the scope of protection of applicable legislation), that may be interpreted as a threat, discrimination or retaliation, shall be sanctioned.



2. Ámbito de aplicación

Objective:

The purpose of this Procedure is to provide adequate protection, in the terms set out in Law 2/2023 and reflected in this Procedure, against retaliation that may be suffered by persons that file a report regarding the following actions or omissions: The purpose of this Procedure is to provide adequate protection, in the terms set out in Law 2/2023 and reflected in this Procedure, against retaliation that may be suffered by persons that file a report regarding the following actions or omissions:


- Violations of EU Law provided they fall within the actions listed in the Annex of the Directive* or affect the financial interests of the EU or impact the internal market.
- Criminal offences or serious or very serious administrative offenses, including, in any case, those that involve financial loss for the Treasury and Social Security.
- Violations in matters of health and safety in the workplace, notwithstanding the provisions of specific regulations.

Subjects:

Any person that has obtained information about breaches in a work or professional context may turn to the internal reporting system, including, in any case, the following:

- IBERIA employees.
- Shareholders, participants and persons belonging to the governing, management or supervisory bodies (including non-executive members).
- Any person that works for, or under the supervision and management of, contractors, subcontractors and suppliers.

* Acts which affect public procurement, services, products and financial markets, prevention of money laundering and finance of terrorism, product safety, transport safety, environmental safety, protection against radiation, food safety, animal health, public health, protection of consumers, protection of privacy and personal data, and safety on networks and information systems.

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It also applies to (i) whistleblowers who report or reveal information regarding breaches obtained in the context of a now finalised relationship, volunteers, interns, workers in training, regardless of receiving remuneration or not; (ii) those whose work relationship has not yet commenced, regarding information they have received during the selection or pre-contract negotiation process.

The protection measures shall apply to the legal representatives of the workers in the exercise of their duties of advisory and support of the whistleblower, natural persons that assist the whistleblower in the process or those that are related to the worker and may suffer retaliation, as well as legal persons for whom they work or in which they have a significant participation.

This Procedure does not apply to the management of Iberia's SMS channel, which will follow its own established procedures. In the event that the SMS channel receives a matter corresponding to the Company's Internal Reporting Channel, the person responsible for the SMS channel shall immediately forward such information to the person responsible for the Internal Reporting Channel, ensuring at all times the confidentiality of the information received.

3. Reporting channels

Internal channel


Iberia has an internal reporting channel, which is the responsibility of the Company's Compliance Committee, by appointment of the Executive Board. This Committee delegates the powers to manage the system and process investigative files to the Compliance Officer.

Access to the channel:

It may be accessed:

- Internally through Iberia's intranet, available to all employees and retired staff.
- Externally through Iberia Group's corporate website, available to all other interested parties (<https://grupo.iberia.es/>).

By accessing this channel, individuals may opt to report over the telephone by using the numbers provided on the channel, or in writing using the form provided to this effect.

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In both cases, the whistleblower may opt to file an anonymous report if it considers it appropriate. In any event, the confidentiality of reports is guaranteed, and they shall only be accessed by the person responsible for the system, in the terms specified in this Procedure.

Additionally, if the whistleblower would like to request an in-person meeting to file the report, he may do so by writing to cumplimientonormativo@iberia.es or by postal mail to Legal Compliance at Iberia, C/Martinez Villergas 49, planta 10N, 28047 Madrid.


Irrespective of the method used, the whistleblower shall receive an acknowledgment of receipt of the report (provided the information to do so is available in the case of postal mail) within seven calendar days following receipt, with the exception that doing so may jeopardise the confidentiality of the report.

Channel procedure:

a) Admission procedure: Upon receipt of the report, the Compliance Committee shall evaluate the existence of sufficient evidence to determine the opening of an investigative file, checking, for the implementation of the measures and guarantees contained in Law 2/2023, if the facts or behaviours put forward fall within the scope of application set out in the scope's objective of this Procedure. Additional information may be requested from the whistleblower if deemed necessary for the adoption of the relevant decision.

b) Investigation: Once the report has been admitted, the Compliance Committee shall appoint an Instructor, in view of the nature and circumstances of the case, to conduct the investigative actions which are deemed necessary. In view of the nature of the facts, an external instructor may be appointed to guarantee the necessary independence and impartiality of the investigation.

During the investigation procedure, additional information may be requested from the whistleblower, as well as maintaining communication with him. Likewise, other areas of the Organisation may be contacted, guaranteeing the relevant confidentiality at all times, in order to effectively carry out the tests and analysis which allow to check the facts referred.

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Likewise, the person or persons affected by the reported information have the right to be informed of the actions or omissions attributed to them and to be heard at any time, with full respect to the presumption of innocence.

c) **Conclusion:** The aim is to conclude the procedure within 60 business days of receipt of the report, which may be extended for a maximum of three months. In those cases in which the investigation is of particular seriousness, such deadline may be extended by an additional three months.

External channel

In addition to the internal channel available at IBERIA, there is an external public channel which shall be supervised and managed by a public authority, the Whistleblower Protection Independent Authority (AAI), or the relevant autonomous authority. In this way, any of the persons referred to as whistleblowers in this procedure, may inform the authority of any infraction of those contained in this procedure, either directly or after filing a report through the internal channel. In addition, there is the option to communicate the facts to the relevant European authority according to the matter being denounced*.

* At the time of the creation of the Whistleblower Protection Independent Authority, A.A.I., the means of access to it shall be published in this Policy, to comply with article 9.2 b) of Law 2/2023, of 20 February, on protection of persons reporting regulatory infractions and the fight against corruption.

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4. Personal data protection in the internal reporting system

All personal data provided by the whistleblower is the responsibility of Iberia, which is considered as the “data controller” under applicable legislation on data protection. Our contact address to this effect is “Oficina de Protección de Datos de Iberia Líneas Aéreas de España S.A. Operadora, Sociedad Unipersonal”, at Calle Martínez Villergas, 49, 28027 Madrid, Spain or via our email address at OficinaDPO@iberia.es.

Access to the information contained in the reporting channel shall be carried out in accordance with the privacy policy available in the system for the reporting of information referred to in this policy. If the report were to be made through a different channel, such policy shall be duly communicated to the whistleblower.

Iberia guarantees the maximum confidentiality regarding the reports it receives and the identities of the whistleblowers.

The persons filing a report through the methods available in this procedure shall seek to ensure that, to the best of their knowledge, the personal data is true, exact, complete and up to date.

In the interest of the confidentiality policy, the person to whom the alleged facts in the report refer to, shall in no case be informed of the identity of the whistleblower.

5. Protection measures

A person has the right to protection following the reporting or disclosure of information if (i) he has sufficient grounds to believe that the information is true, and (ii) the report or disclosure has been made in accordance with the provisions of applicable legislation.

Retaliation is prohibited, that is, any behaviour that entails an unfavourable treatment of the whistleblower, including threats of retaliation and attempts. To this end, whistleblowers shall be protected from any type of retaliation, including all forms of retaliation described in article 19 of EU Directive 2019/1937, of 23 October 2019, on the protection of persons who report infringements of European Law, as well as article 36.3 of Law 2/2023, of 20 February, on the protection of persons who report violations of the law and the fight against corruption.

