


Internal reporting and whistleblower protection policy

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

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Version Control

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Approvals

| Governing Body | Version | Date | Sign |
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1. Introduction and purpose

In accordance with IAG Group's Code of Conduct, which is applicable to Iberia, the company is committed to the prevention of any illegality or noncompliance with applicable regulations and internal policies, through the promotion of ethical behaviour for all its members and professionally related third parties.

In order to guarantee compliance with this commitment, and in accordance with the provisions of Law 2/2023, of 20th February, regulating the protection of persons that report regulatory infractions, and the fight against corruption, Iberia has implemented an Internal Reporting System, that integrates an internal reporting channel, whose main objective is the recording and management, in a secure environment, of information regarding possible risks and noncompliance that may be reported.


The purpose of this Policy is to formalise the principles and guarantees of Iberia's Internal Reporting System, in order to preserve and protect the rights of whistleblowers and, if applicable, the persons affected by reports made through the internal channel.

2. Scope

Objective: The following actions or omissions may be reported through the internal channel, in accordance with the provisions of Law 2/2023:

- Violations of EU Law provided they fall under the actions listed in the annex of the Directive* or affect the EU's financial interests or impact the internal market. o afectan a los intereses financieros de la UE o incidan en el mercado interior.

* 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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- 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.

Subject: 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.

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.

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3. Internal reporting system


The internal reporting system is composed of the internal reporting channel, the responsible for the system, and the procedure for the processing and management of reports or information received.

The internal channel shall be the preferred channel to report actions or omissions set out in the previous section, so long as they can be treated in an effective manner and if the whistleblower considers there is no risk of retaliation, governed by the principles contained in this policy.

In any case, the filing of a report through the internal channel does not prevent the filing of a report (external channels) with the pertinent national authorities, including the Whistleblower Protection Independent Authority, or with the authorities or competent counterpart bodies of the autonomous communities, as well as, if applicable, the institutions, bodies or organisms of the European Union*.

The responsible for the Internal Reporting System is the Compliance Committee, delegating its management to the Compliance Officer, as designated by the Executive Board.


* 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 informing on regulatory infractions and the fight against corruption.

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4. General principles


This Policy has the objective of introducing the necessary elements to secure the adequate configuration of Iberia's Internal Reporting System, as well as establishing its operating mechanisms in order to ensure and certify that any report that may be received will be properly processed, analysed and managed, in accordance with the rights and guarantees of the persons involved in a report. In particular, these essential guarantees are as follows:

- Anonymity: whistleblowers may report, if they so wish, anonymously.
- Confidentiality and data protection: the different participants in the management, control and/or supervision of the Internal Reporting System, as well as any person who participates in the different phases of the investigation, have the duty of confidentiality in respect of all information to which they may have access to, or knowledge of, due to the exercise of their duties. The utmost confidentiality of the whistleblower and other participants is guaranteed during the process. For this reason, the identity of the whistleblower shall only be known to the Responsible of the Internal Reporting System and those third parties that are necessary depending on the circumstances of each case. All of them must maintain the strictest duty of confidence. In a similar manner, the whistleblower has the duty of keeping the report made secret, as well as the identity of the person or persons affected, and the related facts and documentation. The treatment of personal data included in the channel shall be in accordance with applicable legislation on protection of personal data, as well as the provisions of Title VI of Law 2/2023, of 20 February.
- Independence and absence of conflicts of interest: the Responsible for the System shall act with independence at all times in the exercise of his duties.
- Buena fe: the use of the channel must be in accordance with the requirement of good faith and must be used strictly and in a serious and responsible manner. It may not be used for illegitimate, personal or bad faith motives. No employee and/

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or third party may be sanctioned for reporting acts or conducts provided his reporting and actions are covered by an ethical behaviour and under the conviction that he is acting correctly and in good faith.

- Absence of retribution: Iberia shall ensure the prevention of any retribution that may occur against any person involved in the investigation, and in particular, the whistleblower. No employee or third party may be sanctioned for reporting acts or conducts, providing it is done in good faith.
- Proporcionalidad: Only actions that are adequate to the nature and circumstances of the events under investigation shall be carried out, and only strictly necessary data in accordance with the objective, shall be retrieved.
- Effectiveness and efficiency in the use of resources, trying to achieve the purposes pursued for the successful outcome of the investigation.
- Respect of the presumption of innocence and the honour of the persons affected: Iberia shall preserve these rights of persons affected by a report, and in particular, in the cases of unfounded, false or in bad faith reports, in which the relevant disciplinary measures shall be taken, if applicable.
- Right of defence of the person affected, who is informed of the alleged actions or omissions, and right to be heard at any time: such communication shall take place at the time and in the manner considered adequate to ensure the successful outcome of the investigation.
- Right of access to the file: the whistleblower and the person affected by the report, may exercise their right to access the file through the Compliance Committee, safeguarding, in any case, the right to anonymity and confidentiality of the persons involved.
- Transparency: Iberia's Internal Reporting System Policy shall be public, accessible on the corporate website (<https://grupo.iberia.es/>) and on the company's intranet.

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- Accessibility: The Compliance channel shall be easily accessible through the software tool Iberia has made available to all its staff (corporate intranet) and third parties (<https://grupo.iberia.es/>) in order to file reports. Reports may be filed directly through the channel (by completing the online form or over the telephone) or by requesting a meeting in person (to complimientonormtivo@iberia.es) or by post.
- Trazabilidad: the Compliance channel shall allow the filing of reports/consultations that will be registered on the electronic platform and processed with the essential principles of the management procedure which are published on the corporate website, and with the guarantees established in this Policy. In the event that the Responsible for the System receives a report through a different channel, he shall manually register the report on the channel's software tool so that all reports are registered in terms of compliance.

5. Approval, effective date and document review

This Policy has been approved by Iberia's Executive Board and shall come into force at the time it is published on the website, and it shall be reviewed when the circumstances so require.

