



**Internal Information System and Whistleblower
Protection Policy**

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S.U.**

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INTRODUCTION AND PURPOSE

In accordance with the provisions of the IAG Group Code of Conduct, which applies to Iberia, the Company is committed to preventing any unlawful acts or breaches of applicable regulations and internal policies by promoting ethical behavior among all its members and professionally related third parties.

To ensure compliance with this commitment, and in accordance with Law 2/2023 of 20 February on the protection of persons who report regulatory breaches and on the fight against corruption, Iberia has implemented an Internal Information System, which includes an internal reporting channel. Its main purpose is to record and manage, in a secure environment, information regarding potential risks and breaches that may be reported.

The purpose of this Policy is to formalize the principles and safeguards of Iberia's Internal Information System, in order to preserve and protect the rights of reporting persons and, where applicable, those affected by communications made through the internal channel.

ÁMBITO DE APLICACIÓN

OBJECTIVE: Through the internal channel, the following actions or omissions may be reported, under the terms established in Law 2/2023:

- Breaches of EU law, provided they fall within the acts listed in the Annex of the Directive, affect the EU's financial interests, or impact the internal market.
- Serious or very serious criminal or administrative offences, including in all cases those involving financial loss to the Public Treasury or Social Security.
- Breaches relating to occupational health and safety, without prejudice to the provisions of their specific regulations

SUBJECTIVE: The internal information system may be used by individuals who have obtained information about breaches in a work-related or professional context, including in all cases:

- Iberia employees.
- Shareholders, stakeholders, and members of management, governing or supervisory bodies (including non-executive members).
- Any person working for or under the supervision and direction of contractors, subcontractors, and suppliers.

It also applies to:

(i) reporting persons who communicate or disclose information obtained in the context of a relationship that has already ended, as well as volunteers, interns, and trainees regardless of whether they are paid;(ii) individuals whose employment relationship has not yet begun, where the information was obtained during the recruitment process or pre-contractual negotiations.

Protective measures also apply to employee representatives acting in their advisory and support roles to the reporting person, to individuals who assist the reporting person in the process or are related to them and may suffer retaliation, as well as to legal entities for which the reporting person works or in which they hold a significant interest.

INTERNAL INFORMATION SYSTEM

The Internal Information System consists of the internal reporting channel itself, the System Owner, and the procedure for processing and managing communications or reports received.

The internal channel shall be the preferred means for reporting the actions or omissions described above, provided they can be effectively addressed and the reporting person considers there is no risk of retaliation, and it shall operate in accordance with the principles set out in this Policy.

In any case, submitting a report through the internal channel does not prevent reporting through external channels to the relevant national authorities, including the Independent Whistleblower

Protection Authority or equivalent regional authorities, or, where applicable, to institutions, bodies, or agencies of the European Union.

The Internal Information System is overseen by the Compliance Committee, which delegates its management to the Compliance Officer, as appointed by the Board of Directors.

GENERAL PRINCIPLES

This Policy aims to establish the necessary elements to ensure the proper configuration of Iberia's Internal Information System, as well as to define its operating mechanisms in order to ensure and demonstrate that any communication received is duly processed, analyzed, and managed in accordance with the rights and guarantees of the individuals involved.

In particular, the following essential safeguards apply:

- Anonymity: Reporting persons may submit communications anonymously if they wish.
- Confidentiality and data protection: All individuals involved in the management, control, supervision, or investigation process are bound by a duty of confidentiality regarding any information accessed in the course of their duties. The identity of the reporting person will only be known to the System Owner and any third parties strictly necessary depending on the circumstances. All are subject to strict confidentiality obligations. Likewise, the reporting person must maintain confidentiality regarding the report, the identity of the affected individuals, and the facts and documentation involved. Personal data will be processed in accordance with applicable data protection regulations and Title VI of Law 2/2023.
- Independence and absence of conflict of interest: The System Owner shall act independently at all times.
- Good faith: The channel must be used in good faith, responsibly, and with due diligence. It may not be used for illegitimate, personal, or bad-faith purposes. No employee or third party shall be sanctioned for reporting facts or conduct when acting ethically and in good faith.

- Absence of retaliation: Iberia will prevent any retaliation against individuals involved in investigations, particularly reporting persons. No employee or third party will be sanctioned for reporting in good faith.
- Proportionality: Only actions appropriate to the nature and circumstances of the facts under investigation will be carried out, and only strictly necessary data will be collected.
- Efficiency and effectiveness: Resources will be used efficiently to achieve the objectives of the investigation.
- Respect for presumption of innocence and reputation: Iberia will safeguard these rights, especially in cases of unfounded, false, or bad-faith reports, which may lead to disciplinary measures.
- Right of defense: The affected person has the right to be informed of the allegations and to be heard at any time, in a manner that ensures the proper conduct of the investigation.
- Right of access to the file: Both the reporting person and the affected person may request access to the file through the Compliance Committee, while safeguarding anonymity and confidentiality.
- Transparency: This Policy will be publicly available on Iberia's corporate website (<https://grupo.iberia.es/>) and on the company intranet.
- Accessibility: The Compliance channel will be easily accessible through Iberia's IT tool available to employees (corporate intranet) and third parties (<https://grupo.iberia.es/>). Reports may be submitted via the electronic form, by telephone, by requesting an in-person meeting (via cumplimientonormtivo@iberia.es), or by postal mail.
- Traceability: The channel allows communications/queries to be recorded in the electronic platform and processed in accordance with the procedure principles published on the corporate website and the guarantees set out in this Policy. If a

communication is received through another channel, it will be manually recorded to ensure full traceability.

APPROVAL AND REVIEW

This Policy is approved by Iberia's Board of Directors and shall enter into force upon its publication on the corporate website. It will be reviewed whenever necessary and at least every three (3) years.

CONTROL DE VERSIONES

Revisión	Aprobación	Fecha	Descripción
First Review	Compliance Committee	11/06/2025	Adaptation to the "Framework for IAG policies"
Initial approval	Board of ditectors	13/06/2023	Initial approval