



Procedure for the Management of Speak up reports

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10 December 2024

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I. INTRODUCCIÓN Y OBJETO

This Procedure (the “Procedure”) sets out the fundamental principles and key aspects governing the management of reports received through the Company’s internal reporting channel.

This channel forms part of the Internal Information System of Iberia L.A.E. S.A. Operadora S.U. (“Iberia” or the “Company”), in accordance with Directive (EU) 2019/1937 of the European Parliament and of the Council, and Spanish Law 2/2023 of 20 February on the protection of persons who report regulatory breaches and on combating corruption.

This Procedure is complemented by IAG regulations, including the Group Code of Conduct, the Speak Up Policy, and the Speak Up Standard Operating Procedure (SOP), with which it shall remain fully aligned at all times. The management of the reporting channel shall therefore comply with both the SOP and this Procedure.

The management of the channel is governed by the following principles:

- **Confidentiality** of the data provided and statements made. In particular, the channel guarantees the confidentiality of the identity of reporters and any third parties mentioned, as well as all actions taken during the handling and processing of reports.
- **Presumption of innocence** for all persons concerned.
- **Protection of reporters:** any individual submitting a report shall be duly protected. Any action that may constitute retaliation, discrimination, or threat against them (or against individuals protected under applicable law) shall be subject to sanctions.

II. ÁMBITO DE APLICACIÓN

Objective Scope

The purpose of this Procedure is to ensure adequate protection, as established under Law 2/2023, against retaliation for individuals who report actions or omissions relating to:

- Breaches of EU law falling within the scope of the Directive¹, particularly those affecting the EU’s financial interests or the internal market.

- Serious or very serious criminal or administrative offences, including those causing financial loss to the Public Treasury or Social Security.
- Violations relating to occupational health and safety, without prejudice to applicable specific regulations.

Subjective Scope

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

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

It also applies to:

- Former employees, volunteers, interns, trainees (paid or unpaid).
- Individuals whose employment relationship has not yet begun, where information was obtained during recruitment or pre-contractual negotiations.

Protection measures also extend to:

- Employee representatives assisting the reporter.
- Individuals supporting the reporter or connected to them who may suffer retaliation.
- Legal entities owned by or connected to the reporter.

This Procedure does not apply to the Iberia SMS channel, which is governed by its own procedures. Any report received via SMS that falls under the whistleblowing channel will be immediately forwarded while ensuring confidentiality.

¹ Acts affecting public procurement, financial services, products and markets, the prevention of money laundering and terrorist financing, product safety, transport safety, environmental protection, radiation protection, food safety, animal health, public health, consumer protection, protection of privacy and personal data, and the security of network and information systems.

III. CANALES DE INFORMACIÓN

INTERNAL CHANNEL

Iberia has an internal communication channel, the responsibility for which has been assigned by the Board of Directors to the Company's Compliance Committee, which in turn delegates to the Compliance Officer the powers for managing the system and handling investigation file

Access to the channel

It may be accessed:

- Internally through the Iberia intranet, available to employees and former staff.
- Externally through the Iberia Group corporate website available to other stakeholders (<https://grupo.iberia.es/>).
- By accessing said channel, users may choose to submit a report by telephone through the numbers provided therein, or in writing through the form made available for this purpose.

In both cases, the informant may choose to submit an anonymous report if deemed appropriate. In any event, the confidentiality of the communications made is guaranteed, and access to them will be restricted solely to the system manager, under the terms set out in this procedure.

Additionally, if the informant wishes to request an in-person meeting to report the facts, this may be requested by writing to cumplimientonormativo@iberia.es or by post to the Iberia Compliance Department, C/Martinez Villergas 49, 10N floor, 28047 Madrid.

Regardless of the system used, the informant will receive an acknowledgement of receipt of the communication (provided that the necessary information is available in the case of postal mail) within seven calendar days following receipt, unless this could jeopardize the confidentiality of the information.

Channel procedure:

a) **Admissibility stage:** Once a communication has been received, the Compliance Committee will assess whether there are sufficient indications to determine the opening of an investigation file, verifying, for the purposes of applying the measures and guarantees contained in Law 2/2023, whether the facts or conduct referred to fall within the scope set out in the objective scope of this procedure. Additional

information may be requested from the informant if necessary in order to adopt the corresponding decision.

b) **Investigation stage:** Once the communication has been admitted, the Compliance Committee will appoint an Investigator, taking into account the nature and circumstances of the case, to carry out the investigation activities deemed necessary. Depending on the nature of the facts, an external investigator may be appointed to ensure due independence and impartiality in the investigation.

During the investigation stage, additional information may be requested from the informant, and communication may be maintained with them. Likewise, other areas of the Organization may be involved, always ensuring due confidentiality, in order to effectively carry out the evidence and analysis required to verify the reported facts.

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

c) **Conclusion:** The procedure will be concluded within 60 days following receipt of the report, which may be extended up to a maximum period of three months. In cases where the investigation is of particular seriousness, this period may be extended by a further three months.

EXTERNAL CHANNEL

In addition to the internal channel available at IBERIA, there is an external public channel that will be supervised and managed by a public authority, the Independent Authority for the Protection of Informants (AAI), or by the corresponding regional authority. Accordingly, any of the persons referred to as informants in this procedure may report to the authority any infringement covered by this procedure, either directly or after submitting a communication through the internal channel. Likewise, the facts may be reported to the relevant European authority depending on the subject matter of the report.

IV. PERSONAL DATA PROTECTION IN THE INTERNAL INFORMATION SYSTEM

All personal data provided by the informant is the responsibility of Iberia, which acts as the “data controller” under the applicable data protection regulations. Our contact address for these purposes is the “Data Protection Office of Iberia Líneas Aéreas de España S.A. Operadora, Sociedad Unipersonal”, at Calle Martínez Villergas, 49, 28027 Madrid, Spain, or via email at OficinaDPO@iberia.es.

Access to the information contained in the whistleblowing channel will be carried out in accordance with the provisions of the privacy policy available in the system for reporting communications referred to in this policy. In the event that the report is made through another channel, said policy will be duly communicated to the informant.

Iberia guarantees the utmost confidentiality regarding the reports received and the identity of the informants.

Persons submitting a communication through the means provided in this procedure shall ensure, to the best of their knowledge, that the personal data provided is true, accurate, complete and up to date.

In accordance with the principle of confidentiality, the person to whom the facts described in the communication relate shall under no circumstances be informed of the identity of the informant.

V. PROTECTION MEASURES

The right to protection shall apply after reporting or disclosing information if (i) there are reasonable grounds to believe that the information is true, and (ii) the report or disclosure has been made in accordance with applicable regulations.

Retaliation is prohibited, that is, any conduct that entails unfavorable treatment of the informant, including threats of retaliation and attempts thereof. In this regard, informants shall be protected against any form of retaliation, including all forms described in Article 19 of Directive (EU) 2019/1937 of 23 October 2019 on the protection of persons who report breaches of Union law, as well as in Article 36.3 of Law 2/2023 of 20 February on the protection of persons who report regulatory breaches and on combating corruption.

VI. REVIEW OF THE PROCEDURE

This procedure shall be reviewed and updated at least every three (3) years to ensure its alignment with applicable legal requirements, as well as with internal changes and organizational best practices.

VERSIONS CONTROL

Review	Approval	Date	Description
Second review	Board	10/12/2024	Alignment with IAG SOP
First review	IAG Head of Ethics&Compliance	26/10/2024	Version adapted with IAG SOP
Initial approval	Board	13/06/2023	Initial approval