



**Europamund**   
vacaciones

# WHISTLEBLOWING CHANNEL

## **Whistleblowing Channel Regulations**

### **Introduction.**

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**Europa Mundo Vacaciones S.L.U**, hereinafter Europamundo, has a leading position as the main land-based travel operator in the world, a reputation and prestige for its more than 25 years of history that are the result of the work and effort of all its staff. For this reason, it is necessary to manage the possible inappropriate behaviour of a single person employed by or linked to the company, which could damage the company's image and reputation.

Europamundo's whistleblowing channel is the internal communication channel through which the company receives and manages reports made by the company's own personnel, or by other persons linked to it, on possible irregular or illicit conduct that they may have witnessed or have knowledge of, and which are contrary to the company's rules, both internal and external.

Therefore, the whistleblowing channel in companies is a tool for detecting irregular or illegal behaviour within the company itself, whether it is against national or international regulations in force, or against the company's own internal regulations, whether it is its code of ethics or good practices manual. Through the internal whistleblowing channel, the company's personnel and those external persons, but linked to the company, can report such behaviour, so that the compliance officer or the compliance committee can process and, if necessary, investigate the reports received.

The internal whistleblowing channel is an essential tool in any compliance programme [Europamundo's Criminal Compliance Policy](#) and a requirement of the Criminal Offence Prevention Plan (see Compliance Management Manual, special part: [https://www.europamundo.com/rsc\\_cumplimiento.aspx](https://www.europamundo.com/rsc_cumplimiento.aspx)), as set out in Law 2/2023 of 20 February, regulating the protection of persons who report regulatory infringements and the fight against corruption, and article 31 bis of the Criminal Code, the basis of the companies' compliance program.

### **What are the advantages of the Whistleblowing Channel in the company?**

The implementation of a whistleblowing channel in Europamundo goes beyond compliance with the law, and brings a series of advantages to the organisation, among which we highlight:

- Early detection of criminal or unlawful conduct, which can be stopped before it becomes more serious and causes greater damage to the company, both financially and in terms of reputation and image.
- If the offence or infringement occurs, it helps to reduce the negative impact on the company's reputation and image, and may mitigate or exempt the company from criminal liability.
- By being able to report anonymously, it increases the likelihood that more members of the company will use this channel to report wrongdoing or other harmful behaviour, such as harassment.
- Internal investigation and sanctioning makes it possible to solve problems within the company, without going to court and without public exposure, as long as they are not criminal offences, in which case they must be reported. It therefore minimises the impact on the company's reputation and image.
- Encourages and promotes an ethical and transparent culture within the company.
- The company does not coerce its personnel to freely exercise and externalise the decision to file a complaint through the company's complaint channel.

## What is the purpose of the internal whistleblowing channel in the company?

We can say that the whistleblowing channel in the company serves two purposes; on the one hand, it pursues the commission of crimes and infringements in the development of the company's activities and, on the other hand, it protects the informants or whistleblowers in a much more effective way.

From its purpose as a system to prevent and prosecute the commission of crimes and offences, the internal complaints channel seeks to fulfil the following objectives:

- **Early detection** of possible irregularities or conduct contrary to the law or the company's internal regulations.
- Combat the commission of irregularities or offences in the following areas:
  - Competition
  - Financial services
  - Environmental protection
  - Public health
  - Consumer protection
  - Data protection and privacy
  - Domestic market
  - Fraud and scams
  - Money laundering
  - Irregularities with the Social Security or the Tax Authorities
- Demonstrate the effectiveness of the compliance management system and its controls.
- Make appropriate use of the company's disciplinary regime and punish those who commit irregularities or misconduct within the company.
- Cooperate with the judicial investigation, should criminal proceedings arise in relation to the company.
- Mitigate or exempt the criminal liability of the company, in the case that an offence has been committed by one of its members.

As we said, the other purpose of the complaints channel is to protect informants or whistleblowers from any form of retaliation against them, so that more people will decide to take the step and report irregularities or behaviour that goes against the organisation's ethics and internal rules.

### 1. REGULATORY FRAMEWORK.

The whistleblowing channel in Spain is regulated by the Spanish Whistleblower Protection Act 2/2023, which transposes EU Directive (EU) 2019/1937 ([Whistleblowers Directive](#)).

**Directive (EU) 2019/1937** was adopted in 2019 by the European Commission and the European Parliament, and aims to regulate the protection of persons who report breaches of Union law. The deadline for transposing this Directive into the legal system of each Member State was 21 December 2021. The legislation leaves the door open for each legislator to extend some of its aspects, on the basis of their own laws.

In Spain, Law 2/2023 of 20 February 23, Regulating the Protection of Persons Reporting Regulatory Offences and the Fight against Corruption, has been passed, which adapts European regulations to Spanish territory.

This new law introduces new terms, such as "whistleblowers" for complainants of infringements and "internal reporting system" to refer to the internal complaints channel.

Both Directive (EU) 2019/1937 and Law 2/2023 of 20 February provide for the implementation of a mandatory whistleblowing channel for companies with more than 50 employees, the possibility to process anonymous reports and, especially, to protect the identity of informants (whistleblowers), maintaining their anonymity and guaranteeing their protection against possible retaliation by the organisation for a period of two years.

Apart from these rules, the whistleblowing channel is also affected by data protection, since the LOPDGDD, in Article 24, covers the functioning of the internal information systems in terms of data protection of informants, reported persons and witnesses.

Likewise, as mentioned above, Article 31 bis of the Criminal Code establishes, as an indispensable requirement for a criminal offence prevention plan, the implementation of an internal complaints channel.

## **2. WHO CAN USE IT?**

Any person, whether or not they are part of the company, who is aware of the commission of a reportable act. The whistle-blowing channel is for all Europamundo staff and for all those persons or companies that have a relationship with Europamundo, its main stakeholders such as customers, suppliers, or self-employed workers who collaborate with Europamundo.

### **Who can be reported through the whistleblowing channel?**

Any employee, manager, member of the Board of Directors or external collaborator of Europamundo who has committed any of the irregularities or conduct listed in points 4 and 5 of this document may be the subject of a complaint.

## **3. CHANNELS OF COMMUNICATION FOR LODGING A COMPLAINT**

The channels of communication shall be as follows:

- **E-mail:** [canaldedenuncias@europamundo.com](mailto:canaldedenuncias@europamundo.com)
- **Phone:** 673463531 (Pedro Damián Cano Borrego as Compliance Officer)
- **Physical mailbox of the Whistleblowing Channel:** Located in the kitchen area (to be installed at the time of signing).
- **Mailing Address:**

**EUROPA MUNDO VACACIONES S.L.U.**  
**Att. Whistleblowing Channel**  
**C/ GARCIA DE PAREDES, 55**  
**28010 – MADRID**

## **4. WHICH FACTS CAN BE REPORTED IN THE COMPLAINTS CHANNEL**

▪ **Immoral or illegal conduct and actions in the performance of work.** Any conduct that may infringe occupational risk regulations, compromise the health and safety of employees, as well as non-compliance with company procedures and ethical codes may

be reported. In general, any behaviour that may be understood to be outside good business practice.

- **Inappropriate or profitable management of corporate resources.** Conflicts of interest, use of corporate assets for own purposes or inadequate management and handling of resources may also constitute grounds for a complaint. This category would include serious offences such as those that may be detrimental to public health, the environment or national security.
- **Theft.** Any type of theft, robbery or theft of other people's personal or work-related property.
- **Labour and/or sexual harassment.** Any type of abuse of power and harassment - whether it be labour, sexual or of any other nature - through intimidation and oral, written or physical threats, conduct that violates labour rights and employee statutes, as well as the collective bargaining agreement, may be reported. Europamundo has 3 protocols, on Workplace Harassment, Sexual and Gender-based Harassment Protocol and Protocol for Supporting Female Workers who are Victims of Gender-based Violence as reference points.
- **Discriminatory treatment or influence peddling.** Differential treatment of an employee in relation to his or her co-workers for reasons that are not related to his or her work performance or behaviour that objectively could be considered as mobbing, as well as trading in influence or taking undue advantage of information.
- **Misuse of classified information.** Manipulation, falsification or publication of classified data.
- **Fraud and corruption.** Tax fraud, fraud, bribery, embezzlement, money laundering or any kind of corruption may be reported.

## **5. SANCTIONING REGIME**

Law 2/2023 provides for a sanctioning regime which establishes infringements and corresponding sanctions depending on the seriousness of the offence.

Thus, Article 63 establishes the following infringements:

### **Very serious infringements (63.1) are:**

- Any action that would limit the guarantees and rights provided by law, introduced in contracts or agreements at the individual or collective level, and any attempt or actual action to hinder the submission of communications or to prevent, frustrate or slow down their follow-up, including the provision of false documentation.
- The adoption of any reprisals against corruption whistleblowers or persons falling within the scope of protection of Article 3 of the law.
- Breach of confidentiality and anonymity guarantees provided by law, as well as any action or omission that could reveal the identity of the informant when the informant has chosen anonymity, even if his or her identity is not actually revealed.
- Breach of the duty of secrecy.

- The commission of a serious infringement, when the perpetrator has already been sanctioned for it by a final decision for two serious or very serious infringements in the previous two years.
- Communicating or publicly disclosing information knowing it to be false.
- Not having a complaints channel when obliged to do so.

**These are serious infringements (63.2):**

- Any limitation of rights and guarantees provided by law or the attempt or actual action to obstruct the submission of a communication (complaint), or to prevent, frustrate or slow down its follow-up when it is not considered a very serious infringement.
- Breaching the guarantees of confidentiality and anonymity provided for by law when it is not considered a very serious offence.
- Failure to take measures to ensure the confidentiality and secrecy of information.
- The commission of a minor offence when the offender has already been sanctioned for two minor, serious or very serious offences in the previous two years.

**These are minor infringements (63.3):**

- Deliberately submitting the information (complaint) incompletely, deliberately by the System Administrator (Compliance Officer) to the authority or after the deadline.
- Failure to comply with the obligation to cooperate with the investigation of information.
- Any breach of the obligations provided for in the law that are not classified as serious or very serious.

**Statute of limitations for infringements, Art. 64.**

Very serious infringements are subject to the statute of limitations after three years, serious infringements after two years and minor infringements after six months. The statute of limitations for infringements shall begin to run from the day on which the infringement was committed.

**6. ANONYMITY IN THE WHISTLEBLOWING CHANNEL.**

There are several laws in Spain that already advocated for the protection of whistleblowers when reporting criminal acts or unlawful behaviour within the company.

Article 26 bis of Law 10/2010 on the prevention of money laundering and terrorist financing states that "*obliged entities shall establish internal procedures so that their employees, managers or agents can communicate, even anonymously, relevant information on possible breaches of this law, its implementing regulations or the policies and procedures implemented to comply with them, committed within the obliged entity*".

Anonymity in the internal complaints channel is also enshrined in data protection regulations. Specifically, Article 24 of the Organic Law on Data Protection and Guarantee of Digital Rights (LOPDGDD) states that "it shall be lawful to create and maintain information systems through which a private law entity may be informed, even anonymously, of the commission within it or in the actions of third parties contracting with it, of acts or conduct that could be contrary to the general or sectoral regulations

applicable to it. Employees and third parties must be informed of the existence of these information systems.

However, confidentiality in the whistleblowing channel and the protection of the whistleblower from reporting crimes within the company has been taken a step further with the entry into force of the new whistleblower directive.

The Whistleblowers Directive 2019/1937 has strengthened the protection of whistleblowers from reporting crimes or negligent behaviour within organisations by allowing the use of an anonymous whistleblowing channel, which effectively protects the identity of the whistleblower, as they are not obliged to identify themselves when reporting through this channel.

Article 6 of this directive states that complainants shall be entitled to protection against notification of a complaint in the following cases:

- When there is reason or evidence to believe that the reported fact is true.
- Where the act complained of falls within the scope of European law.
- The facts have been reported through the company's internal channels, through external channels, or have been publicly disclosed.

The [Whistleblowers Directive](#) also indicates that, while there is an obligation to ensure anonymity in the whistleblowing channel, Member States shall also retain the power to require or not to require legal persons, both public and private, or competent authorities, to accept the handling of such anonymous reports. retain the power to require or not to require legal persons, both public and private, or competent authorities to accept the handling of such anonymous reports.

Finally, Article 6 of this Directive adds that persons who have disclosed information on infringements anonymously, but have subsequently been identified, are entitled to protection, so that no reprisals can be taken against them.

In Law 2/2023 Art. 17.1. The information may be carried out anonymously. The identity of the informant shall be reserved under the terms of article 33.

Art 33. Preservation of the identity of the informant and of the persons concerned.

### **Who can access the information in anonymous reports?**

The anonymity of the whistleblower may conflict with the fact that the complaint file itself is a source of information for other parties involved, such as the human resources department or the compliance committee or officer in charge of investigating such complaints.

In this regard, access to the information included in the reports should only be accessible to those who carry out internal control or compliance functions. It shall only be accessible to third parties when it is essential for the application of disciplinary measures, or when required by the relevant authorities in legal proceedings.

## **7. HOW COMPLAINTS SHOULD BE SUBMITTED.**



This section lists the requirements that the complaint must contain and anonymous complaints must be accepted. Annex 2, model complaint, is attached.

Requirements:

- Identification of the complainant such as address, e-mail address or place to receive notifications.
- Irregularity or infringement reported
- Date of the alleged facts
- Witness identification
- Provision of documents or evidence (if possible)
- Identification of those responsible for the irregularity or infringement, if known.

## **8. WHICH IS THE COMPETENT BODY.**

The body responsible for managing the whistleblowing channel is the Compliance Officer and the Compliance Committee, and decision-making and resolution corresponds to the CEO of Europamundo and the Chairman of the Board of Directors.

According to Law 2/2023 art. 8.3. Both the appointment and the dismissal of the individually designated natural person (internal system manager or information compliance officer or whistleblowing channel) must be notified to the Independent Authority for Whistleblower Protection. I.C.P.A.

Art 8.4. The System Manager must carry out his or her functions independently and autonomously with respect to the rest of the bodies of the entity, may not receive instructions of any kind in their exercise and must have all the personal and material means necessary to carry them out.

## **9. DEADLINES FOR RESPONDING TO AND RESOLVING COMPLAINTS.**

### **PHASE 1. Formalisation and submission of the complaint.**

The formalisation and presentation of the complaint shall be carried out through the channels established in point 3.

### **PHASE 2. Admission of the complaint.**

An acknowledgement of receipt will be issued to the complainant within a maximum of 7 days. If necessary, the complainant may be asked to rectify any defects in the complaint.

All persons and bodies concerned must be notified of the investigation, respecting confidentiality and data protection. If necessary, precautionary measures will be activated.

### **PHASE 3. Opening of the dossier.**

If the complaint is admitted for processing, a file will be opened and will lead to the start of the investigation process and notification of the parties. The maximum period for the investigation is 3 months, extendable for a further 3 months, following the protocol for this (collection of evidence, analysis of information, interviews with the complainant, the accused and witnesses, etc.). If the facts reported do not constitute an infringement, the case will not be admitted for processing.

**PHASE 4. Resolution of the dossier.**

The complaint shall be closed, and in the case of an open file, disciplinary measures shall be taken against the complainant if the investigation concludes that irregularities exist and the corresponding authorities shall be notified.

This point specifies that, following the completion of the investigation, a reasoned decision will be issued, either upholding or rejecting the complaint, always justifying the decision adopted. This decision will be notified to both the complainant and the accused within 30 working days and, as a minimum, must contain:

- o Identification of the case number, the complainant, the respondent and the investigator of the procedure.
- o Analysis of the information and documentation provided in the complaint, collected by the investigator and, where appropriate, that provided by the respondent.
- o Assessment of the allegations made during the hearing.
- o Summary of the facts complained of and of the outcome of the investigation.
- o Decision adopted.
- o The legal and factual basis for the decision taken.
- o Action to be taken
- o Measures, if any, to be taken to improve the crime prevention or compliance plan.

**PHASE 5. Finalisation of the process**

Once the process has been completed, all documentation must be kept and retained for as long as necessary in accordance with Article 24 of the LOPDGDD.

*Once the complaint has been admitted, the Compliance Officer shall diligently monitor the process throughout the entire process. Likewise, the complainant shall be kept informed of the progress of the investigation (always within the legal limits and as fully as possible). So the complainant will be informed whether the complaint is closed, whether a file and investigation process is opened and the results of the investigation and the measures taken to remedy the reported problem. The complainant will also be informed whether the complaint is referred to a competent authority for further investigation.*

*It is advisable to keep the whistleblower informed of the follow-up of the reporting process, to prevent them from publicly reporting the facts (through social networks or the media) and to ensure that they do not lose confidence in the internal reporting system.*

*The whistleblower should also be informed of his or her rights, the guarantees of protection and of the existence of external complaint channels of the competent authorities and, where appropriate, of the EU institutions, bodies, offices or agencies or of the independent authority of the 2/2023 whistleblower.*

**10. RIGHTS OF THE COMPLAINANT AND THE RESPONDENT.**

Regarding the rights of the complainant:

- o Right to be informed about the existence of the channel
- o Right to confidentiality
- o Right to anonymity of the complainant
- o Right to the protection of personal data
- o Right to non-retaliation
- o Right to be informed of the resolution or dismissal of the complaint
- o Establishment of the right of the person concerned to be informed of the actions or omissions attributed to him or her and to be heard at any time.
- o Demanding respect for the presumption of innocence.

Art. 36 2/2023:

1.- Acts constituting retaliation against persons who submit a communication under the Act are expressly prohibited.

2.- For the purposes of the provisions of this law, reprisals are considered to be, by way of example, those that take the form of:

- a) Suspension of the employment contract, dismissal or termination of the employment relationship.
- b) Damage, including reputational damage or financial loss, coercion, intimidation, harassment or ostracism.
- c) Negative evaluation or references regarding work or professional performance.
- d) Inclusion of blacklists.
- e) Refusal or revocation of a licence or permit.
- f) Refusal of training.
- g) Discrimination or unfavourable or unfair treatment.

And regarding the duties of the whistleblower:

- o Acting in good faith
- o Provide data and documents related to the facts denounced.
- o Duty of confidentiality

- **Rights of the defendant**

The rights of the defendant should also be provided for and specified:

- o To be informed as soon as possible of the fact that he/she is under investigation as a result of a complaint lodged against him/her.

This communication should contain information on:

- Managing body
- Reported facts
- Your rights

- Complaint handling procedure
    - o Right of access to the data recorded, with the exception of the identity of the complainant and other persons concerned by the file.
    - o Right to rectification of personal data which may be incorrect or incomplete
    - o Right to be informed of the resolution or dismissal of the complaint
    - o Right to the presumption of innocence, right to defence.
    - o The right to the preservation of their identity and confidentiality of the facts and data of the proceedings.
- And with regard to the duties of the respondent:
- o Duty of confidentiality

## **11. DESCRIPTION OF HOW THE COMPLAINT, INVESTIGATION AND RESOLUTION PROCESS WORKS**

In essence, the functioning of the internal whistleblowing channel is simple, since, once it has been created and implemented, the regulations have been made and the protocol for its functioning has been established, the whole process follows a series of established steps.

The whistleblower makes a report through the channel provided for this purpose. Once this report is received, the Compliance Officer will study it and determine whether or not it should be processed, depending on whether or not there are indications that the reported irregularity is being committed.

Europamundo has a period of 7 days to inform the informant of the receipt of the complaint. If the complaint is processed, the organisation will have a maximum period of 3 months to carry out the corresponding internal investigation to clarify the facts. This period may be extended for a further 3 months in cases of particular complexity.

Likewise, the complaints lodged and processed shall be kept in a register, guaranteeing confidentiality, which shall be accessible to the judicial authority in the event of legal proceedings. The personal data contained in this register shall be kept for as long as necessary, with a maximum period of 10 years.

It should be noted that the internal whistleblowing channel can be used by anyone working in the private sector who has witnessed an irregularity or infringement in an employment or professional context, i.e. employees, self-employed persons, shareholders, members of the administrative, management or supervisory body of the company, including non-executive members and rank-and-file staff.

In addition, persons who have witnessed an offence or irregularity within the framework of an employment or statutory relationship that has already ended, such as former employees, trainees, interns, volunteers, trainees, even persons whose employment relationship has not yet started (i.e. job applicants), can also be whistleblowers.

## 12. CONSEQUENCES FOR THOSE WHO ABUSE THE CHANNEL OR FILE FALSE COMPLAINTS.

Reports must be truthful, must be made in good faith and must comply with the rules of operation of the reporting channel. The making of false reports may constitute the offences of slander and libel. Europamundo may take the appropriate legal action against the person who makes a false or bad faith report and, in the case of false reports, may even disclose to the person or entity reported the details of the person who has made a false report so that he or she may, if he or she deems it appropriate, take legal action against him or her.

## 13. REGISTER OF COMPLAINTS.

The whistleblowing channel should be complemented by a logbook of the complaints received and processed, as well as the investigations they have led to and their resolution.

## 14. DATA PROTECTION.

As already mentioned, there is a relationship between the whistleblowing channel and data protection, since Article 24 of the LOPDGDD regulates how the personal data of whistleblowers, reported persons and witnesses should be treated (considerations that should be applied to both the whistleblowing channel of private and public organisations).

- **Lawfulness of processing**

When the implementation of the internal whistleblowing channel responds to the need to comply with the Whistleblower Protection Act, whether the complaint channel is managed internally or externally, the lawfulness of the processing is based both on legal compliance by the controller (Art. 6.1.c of the GDPR) and on the performance of a task carried out in the public interest or in the exercise of public authority vested in the controller (Art. 6.1.e of the GDPR).

When the lawfulness of the processing is based on Article 6(1)(e), the right of objection of the data subject (in this case, the data subject) is also limited, i.e. the controller may continue to process the personal data even if the data subject requests to exercise his or her right of objection.

Likewise, the right of access will also be limited, namely access to the data of the reporting person (whistleblower), in order to comply with the duty to protect whistleblowers in accordance with the law.

- **Information to interested parties:**

Europamundo, as data controller, must inform employees and third parties involved (persons who, although not part of the company or public entity, may use the company's internal complaints channel) of the existence of the internal complaints channel.

Informants, data subjects, witnesses, witnesses, affected third parties, etc., must also be informed of the processing of their data when a complaint is received. This information must be provided within a reasonable period of time, which should not exceed one month, and may be extended to three months in case of a prolonged investigation (as provided for in Article 14(3) of the GDPR).

- **Access to data:**

They are authorised to access personal data obtained through the internal whistleblowing channel:

- The person responsible for the channel and whoever manages it directly.
- The Head of Human Resources when disciplinary proceedings are necessary against the person against whom the complaint has been made.
- The person in charge of the legal services of the company or public entity, to initiate the corresponding legal actions.
- The Data Protection Officer (DPO).

Likewise, personal data collected with the complaint and during the internal investigation process may also be transferred (if appropriate) to the judicial authority, the Public Prosecutor's Office or the competent administrative authority.

- **Conservation period:**

The storage period for personal data obtained and processed in the whistleblowing channel and in internal investigation processes shall be the period strictly necessary to carry out the procedure for processing and investigating the complaint. This period may not exceed 10 years.

Likewise, personal data of complaints received and stored in the internal information system should be deleted three months after receipt, if the complaint has not been successful. If the complaint has been processed, after three months, the personal data must be transferred to the company's internal investigation management system (such as the compliance body) and deleted from the whistleblowing channel.

If Europamundo wants to keep the complaints to prove compliance, they may do so, but in an anonymised form.

- **Security Measures:**

It is the responsibility of the controller, i.e. Europamundo, to take and implement the necessary security measures to ensure the confidentiality, integrity and availability of personal data obtained and processed through the internal whistleblowing channel.

With regard to confidentiality, emphasis is placed on the need to preserve and guarantee the confidentiality of the complainant's personal data, in the event that the complaint is not anonymous.

- **Data Protection Officer.**

Since, in many cases, the handling of reports through the internal channel will involve the processing of personal data, it is recommended that Europamundo's data protection office ensures the protection of the personal data of respondents, witnesses and, if identified, whistleblowers.

The Whistleblower Protection Act requires the appointment of a DPO.

## 15. INDEPENDENT WHISTLEBLOWER PROTECTION AUTHORITY.

Law 2/2023 in its eleventh final provision. Statute of the Independent Authority for the Protection of the Informant A.A.I. informs:

Within one year of the entry into force of this law, the Council of Ministers shall approve by Royal Decree, at the joint proposal of the Ministries of Justice and Finance and Public Function, the Statute of the Independent Authority for the Protection of the Informant, A.A.I., which shall establish the appropriate provisions on organisation, structure, operation, as well as all the aspects that are necessary for the fulfilment of the functions assigned by this law.

**External information channel of the Independent Whistleblower Protection Authority, A.A. I.**

Any natural person may report to the A.A.I., or to the corresponding regional authorities or bodies, the commission of any actions included in the scope of application of this law, either directly or by prior communication through the internal channel.

Madrid, 31 May 2023

Alejandro de la Osa Castro

CEO of Europa Mundo Vacaciones S.L.U.

**ANNEX I**

What can be reported in the Whistleblowing Channel?

✓ **Bribery:** Offering or giving officials, authorities, public bodies and administrations a gift or compensation, financial or otherwise, with the intention of obtaining a benefit for Europamundo, whether lawful or unlawful.

✓ **Influence peddling:** Influencing in the same way, taking advantage of any situation arising from a personal relationship, in order to obtain a resolution that may directly or indirectly generate an economic benefit for Europamundo.

✓ **Business corruption:** That an officer, director, employee or collaborator of Europamundo, either personally or through an intermediary, receives, requests or accepts an unjustified benefit or advantage of any kind, for himself or for a third party, as consideration for unduly favouring another in the acquisition or sale of goods, or in the contracting of services or in commercial relations. Conversely, the promise or giving of a benefit to a third party for the acquisition or sale of goods in commercial relations.

- ✓ **Corruption in international transactions:** Offering or giving an undue advantage or benefit to public officials to obtain favourable treatment in the conduct of international business.
- ✓ **Fraud:** Deceiving another person, for profit, in order for him to carry out an act of disposition that is detrimental to himself or to a third party
- ✓ **Misleading advertising:** Making offers or advertising of products or services, where false claims are made, or stating untrue characteristics about them, in a way that may cause serious and manifest prejudice to consumers. 15
- ✓ **Discovery and disclosure of company secrets:** Taking possession by any means of data, documents, whether written or electronic, computer media or other objects that constitute confidential information of another company, entity, etc., for their use, dissemination, disclosure or transfer.
- ✓ **Subsidy fraud:** Obtaining subsidies or aid from the Public Administrations by falsifying the conditions required for their concession, concealing those that would have prevented it.
- ✓ **Fraud against the Public Treasury:** Defrauding the Public Treasury (state, regional, provincial or local); evading the payment of taxes, amounts withheld or that should have been withheld or payments on account of remuneration in kind, unduly obtaining refunds or enjoying tax benefits in the same way.
- ✓ **Social Security fraud:** Avoiding the payment of social security contributions by unduly obtaining refunds or unduly taking advantage of deductions.
- ✓ **Breach and falsification of accounting obligations:** Serious breach of the obligation to keep business accounts and accounting books and/or records. It represents a type of offence that is often combined with other fraudulent conducts, as these are often carried out by means of double bookkeeping and false accounting entries.
- ✓ **Crimes against natural resources and the environment:** Directly or indirectly cause or carry out emissions, discharges, radiations, extractions, excavations, landfills, landings, noises, vibrations, injections or deposits, in the atmosphere, soil, subsoil, terrestrial, underground or marine waters; establish deposits or dumps of solid or liquid wastes or residues that are toxic or dangerous and may seriously damage the balance of natural systems or the health of people.
- ✓ **Frustration of execution:** Carrying out any act of disposal of assets or generating obligations that hinders or prevents a seizure or a procedure for claiming an amount from being carried out. Concealing assets in judicial or administrative enforcement proceedings. Making unauthorised use of assets seized by the authorities without the authorisation of the depositary.
- ✓ **Punishable insolvencies:** In the event that the company is in insolvency proceedings, this offence would occur when an act of disposal of assets is carried out in order to unduly reduce the assets that are a guarantee for the fulfilment of obligations, or to make it difficult or impossible for the creditor to know the debtor's true economic situation.



- ✓ **Crimes against Intellectual Property:** Reproduce, plagiarise, or communicate publicly, in whole or in part, a literary (book), artistic (painting or photograph) or scientific (specific theory, applications or software) work, or its transformation, interpretation or artistic execution fixed on any type of support or communicated by any means, without the authorisation of the owners. For example, this offence is applicable in cases where computer applications or software are used without the corresponding licence for use.
- ✓ **Industrial Property Offences:** Reproduce, imitate, etc. a distinctive sign without the consent of the owner, so as to obtain another sign identical or confusingly similar to it, to distinguish the same or similar goods, services, activities or establishments.
- ✓ **Computer damage:** Delete, damage, deteriorate, suppress or make inaccessible, data, computer programs or electronic documents of others, without authorisation and when the result produced would be serious. Impeding or hindering the operation of other people's computer systems.
- ✓ **Counterfeiting currency and stamped paper:** Altering or manufacturing counterfeit currency. Bringing into the country or exporting counterfeit or altered currency. Transporting, dispensing or distributing counterfeit or altered currency with knowledge of its falsity.
- ✓ **Offences against personal and family privacy:** Seizing, using or modifying, without authorisation and to the detriment of a third party, reserved data of a personal or family nature of another person that is recorded in computer, electronic or telematic files or media or in any other public or private file or register. Unlawfully accessing a computer system in order to seize personal data contained therein.
- ✓ **Workplace harassment, sexual harassment and gender-based violence:** Any kind of abuse of power and harassment at work, sexual or gender-based violence through intimidation and oral, written or physical threats.
  
- ✓ **Against the rights of foreign citizens:** Promoting, encouraging or facilitating illegal trafficking or illegal immigration.
- ✓ **Money laundering:** Accepting funds, deposits, etc. originating from the commission of an offence, or doing any other act to conceal such illicit origin, or to assist the person who has participated in the offence. It can be committed recklessly if it is committed without due diligence, i.e. it is not necessary that the perpetrator intended and knew that the offence was going to be committed.
- ✓ **Terrorist financing:** Providing, collecting or accepting funds with the intention that they be used to commit offences related to terrorist organisations and groups.
- ✓ **Offence against public health:** Offering on the market products that are harmful to health, and/or do not comply with the shelf life or composition requirements established by laws or regulations. Also to manufacture, dispense, supply or trade in substances injurious to health.
- ✓ **Against workers' rights:** Seriously endangering the life, health and safety of workers due to the infringement of occupational risk prevention rules. This offence can be committed recklessly. Using deception or abuse of a situation of necessity to impose

working or Social Security conditions on workers that prejudice, suppress or restrict their rights. Imposing inadequate working conditions or conditions contrary to occupational health and safety; treating workers in conditions of inequality and discrimination; preventing or limiting the right to freedom of association.

✓ **Stock exchange crime:** Using or supplying any information relevant to the price of any kind of financial instrument. Spreading news or rumours about persons or companies, knowing them to be false, with the aim of altering or preserving the price of the quotation of a security or financial instrument. Misrepresenting the economic-financial information contained in the issue prospectuses of any financial instruments.

✓ **Handling of toxic, corrosive and other substances:** Contravening established safety standards in the manufacture, handling, transport, possession or marketing of explosives, flammable or corrosive, toxic or asphyxiating substances, endangering the life, physical integrity or health of persons or the environment.

✓ **Refusal of inspection activity:** Refusal to cooperate with the inspection authorities in respect of companies subject to or operating in markets subject to administrative supervision.

✓ **Illegal financing of political parties:** Giving donations or contributions to a political party, federation, coalition or grouping of voters in an illegal manner.

✓ **Fraudulent invoicing:** Altering or tampering with automatic devices that measure the cost of products sold or services offered (meters, taximeters, etc.) with the aim of billing higher amounts, causing damage to the consumer.

✓ **Smuggling:** Importing or exporting lawfully traded goods in an irregular manner and otherwise failing to comply with customs regulations.

✓ **Alteration of prices in public tenders and auctions:** To solicit any benefit in order not to take part in a public tender or auction, to try to keep bidders away from it by means of threats, gifts, promises or any other artifice, to concert with another bidder in order to alter the price of the auction, or to fraudulently abandon an auction after having obtained the award.

✓ **Price fixing:** Altering the prices that would result from the free competition of products or service.

ANEXO 2 WHISTLEBLOWING CHANNEL FORM	
Name and surname of the Whistleblower – Position, Department or Area held at Europamundo (If employed) – Indicate relationship with Europamundo – Date since you have been associated with EMV	
Name(s) and surname(s) of alleged offender(s) - Position	
Communication of the incident  - Date and time - Place where events occurred - Type of infringement/irregularity - Personnel involved - Other details	
Witnesses	
Attached Documentation	If yes, please describe the accompanying documentation:
Date:	Signature:

1. Please complete each and every field of the form in BLOCK CAPITAL LETTERS.
2. Please, sign the form.
3. Once you have completed, printed and signed the form, please return it to the attention of the Europamundo Compliance Officer with the documentation, if any, that accompanies the complaint form.