

WHISTLEBLOWER CHANNEL REGULATIONS

HOTELS VIVA

CONTENTS

- 1.- Introduction and target
- 2.- Scope
- 3.- Ways of launching denunciations
- 4.- Ethics Committee
- 5.- Receipt and requirements of the denunciation
- 6.- Prosecution of the denunciation
 - 6.1.- Phase 1: Admission
 - 6.2.- Phase 2: Investigation
 - 6.3.- Phase 3: Conclusions and resolution
- 7.- Security measures and confidentiality
- 8.- Penalty system
- 9.- Personal data protection
- 10.- Approval, monitoring and control

1.- Introduction and target

HOTELS VIVA believes that actions carried out by the Company should be lawful, made in Good faith, following the Code of Conduct and with a collaborative attitude. In order to keep the business in operation and its reputation, HOTELS VIVA has created this Channel, establishing procedures for reception and treatment of complaints, as well as guarantees, terms and conditions of use by whistleblowers.

HOTELS VIVA reserves the right to change anytime the contents of this regulations.

2.- Scope

HOTELS VIVA creates the Whistleblower Channel as a communication channel through which employees, self-employed workers, candidates, shareholders, members of the Board of Directors, executive Board or supervisory organ, including non executive members, volunteers, trainees, contractors and subcontractors, providers and anybody who Works under their supervision or direction, may be able to report potential irregularities identified in fulfilling their tasks in HOTELS VIVA. This Channel will only be used for the indicated purpose and not for labour claims, enquiries or doubts; Those claims will be conducted through the Employee Channel.

The Whistleblower Channel is available for any employee, client, provider, shareholder... who knows about or suspects that an offence is being committed in the workplace.

HOTELS VIVA employees have at their disposal their own Whistleblower Channel through the Employee Channel.

Complainants must provide objective and needed information, without providing personal data about political opinions, racial or ethnic origin, religious convictions, biometric data, union membership, health data or sexual orientation about the accused person or third parties involved.

Whistleblower Channel database has a high level of protection, including any registration or action that takes place.

Ethics Committee will manage the Whistleblower Channel and procedures arising from its use.

Whistleblower Channel does not exclude the right to make any judicial and non-judicial claim.

3. Ways of launching denunciations

Whistleblower Channel can be used through the following means:

- HOTELS VIVA web (<https://www.hotelsviva.com/en/>), “Whistleblower Channel” area.
- Employee Channel: “[Portal Web \(hotelsviva.com\)](https://www.hotelsviva.com/)”, “General/Notificacion” section.
- Post: Agustín Arguelles, 1, 07400 Alcudia, Balearic Islands, Spain; To the Attention of the Ethics Committee. We recommend that you use the form attached.
- E-mail: www.canaldedenuncias.hotelsviva.com ; We recommend that you use the form attached.

Denounces content is only available for the person designated by the Ethics Committee, who will be in charge of its ordinary management, internal control and compliance.

4. Ethics Committee.

Ethics Committee is a body dealing exclusively with the Whistleblower Channel management; It is in charge of its monitoring, promote investigations and promote, prevent and educate about the appropriate measures.

Ethics Committee members are appointed and dismissed by HOTELS VIVA Director-General, as well as persons who might temporarily substitute them during any suspension of the employment contract, holidays, illness, leave or inactivity period.

Ethics Committee will act independently and autonomously, with respect to the denounces confidentiality including documentation, third parties involved and documentation.

Ethics Committee is responsible for ensuring that no acts of retribution or retaliation will be taken against the whistleblower. If it were considered that the whistleblower had failed to act in Good faith, the appropriate measures shall be taken.

5. Denounce receipt and requirements.

Denounces received will be considered if they contain the following requisites:

- Identity of the complainant.
- A clear and detailed description of the alleged facts.
- The facts and evidence upon which the suspicion is based.
- Identity of the subject of the report, whenever the author is known.
- The timing of the allegations.

Denunciation must be accurate and contain every known details of the allegations. Denunciation should be accompanied by all relevant evidence supporting the claim.

6. Prosecution of the complaint.

6.1. PHASE 1: Admission and start of the Case.

HOTELS VIVA Ethics Committee will be in charge of leading the research of an accepted complaint. The one designated person will have access to the email account www.canaldedenuncias.hotelsviva.com, that will be linked to the Whistleblower Channel form, Employee Channel and postal mail.

Once received the complaint, a case will be created and a registration number will be assigned. The designated person should check if the area to which belongs is involved; If this were to be the case, it will have to be substituted. This substitution shall be laid down in writing through an Act in the case.

Ethics Committee can initiate investigations *ex officio* through the knowledge, regardless of the source, of reportable facts that could later evolve into investigation.

Once we have received the complaint, Ethics Committee shall keep record of the denounce objective and subjective data. Objective data are those related to facts, dates, names, places, contacts, etc. contained in the complaint; Subjective data are those related to rumours, opinions or ideas of the complainant.

Once we had all the information, within a maximum of seven calendar days since receiving the complaint, it should be assessed if it is admitted for processing or not; Such decisión shall be documented, well supported and is recorded in the case file.

If the complaint contains third parties personal data (witnesses, providers, customers, etc.), the person concerned shall be informed within a maximum of seven calendar days, to ask for his consent to process his personal data.

The complainant will be advised about the admission and, if it were the case, it will be informed about the necessary evidence for initiating the investigation (additional information, documentation, etc.).

If the Ethics Committee considers that there is an urgent need to inform the Company administrative body or/and the competent authority about the facts exposed in the complaint, it will be documented and the administrative body will be informed and will decide wether the competent authority has to be informed.

If the Ethics Committee considers that the facts exposed in the complaint would constitute a labour disciplinary case, it will be transferred to the Human Resources

Department, the complainant will be informed and the file closed by the Ethics Committee.

6.2. PHASE II: Complaint investigation.

If the complaint is admitted to prosecution, the investigation will be conducted by the Ethics Committee.

The Ethics Committee should:

First.- Investigate the denounced facts, specifically:

- The objective and subjective elements of the denounce, giving priority to the elements backed by documentation.
- The complainant reputation, reliability and trustworthiness.
- Analyse the arguments and evidences provided by the accused.
- Analyse other arguments and evidences.

Second.- Assess the consequences of the denounced facts.

The Ethics Committee should analyse if the denounced facts are result from HOTELS VIVA inadequate internal control; If necessary, preventive and palliative measures should be proposed to the Company administrative body. The Ethics Committee, if deemed appropriate, could ask for help to any member of the Company administrative body.

During the investigation, the denounced person and third parties involved shall be interviewed. The Ethics Committee will keep record of all actions. The Ethics Committee shall take all procedures necessary to clarify the facts. All actions will be carried out keeping involved people anonymity, along with the reasons for the inquiry.

If the Ethics Committee considered there is risk of loss of assets or evidences, digital proofing will be taken.

The Ethics Committee will assess if the governing body has to be informed about the denounce.

Finally, the Ethics Committee will assess if prejudice has been caused to third parties, and if they have to be informed.

Regarding the term of the investigation, it will depend on the complexity and gravity of the actions. The Ethics Committee shall extend proceedings, if it considers it to be appropriate. However, according to **Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law**, the deadline for issuing a decisión shall be within three months from the seven days term.

6.3. PHASE III: Conclusions and resolution.

Once investigation is concluded, The Ethics Committee will adopt a resolution that should contain:

First.- Description of the facts: File number, date of communication, the facts, the parties, provided documentation, etc.

Second.- Analysis and valuation of the evidence.

Third.- Preventive and palliative measures proposed.

Fourth.- Resolution: The adoption of the resolution should be within a reasonable time, not exceeding three months except in duly justified cases, that could be extended up to six months. The resolution shall be reasoned.

The resolution could be:

A.- Terminate the procedure.

B.- Inform the governing body, including recommendation of palliative and corrective measures including, if required, the recommendation of submitting the matter to the competent authorities

Fifth.- Date and signatura.

Once a decision has been taken, the case is filed; its removal term is three months.

HOTELS VIVA guarantees that not retaliatory action shall be taken against the good faith whistleblower or anybody who collaborates with the research; This guarantee does not cover anybody acting in bad faith.

7. Security measures and confidentiality.

The Ethics Committee, together with the IT Department will be in charge of the Whistleblower Channel security. In order to safeguard the confidentiality, access and modification are restricted. Records can not be modified. Records can only be deleted by the IT Department, if previously agreed with the Ethics Committee. The Ethics Committee will register all accesses, specifying date, time, user name and further changes.

Whistleblower protection is essential and this is why we take every necessary technical and organisational measures to guarantee its data security and avoid its alteration, loss or access that is not authorised.

Whistleblower identity will never be disclosed, except in cases of bad faith whistleblowers.

8. Penalty system.

HOTELS VIVA, once the investigation had ended and if the facts denounced were confirmed, will take every necessary measures to stop them. If it were required, the appropriate disciplinary measures, provided for in the relevant legislation, will be taken. In any case, internal measures shall not prevent to bring legal actions, including criminal ones.

9. Personal data protection

As anonymous whistleblowing is not allowed, whistleblowers, according to Regulation (EU) 2016/679, are transferring their personal data to INVERSIONES PASCUAL, S.L.

- Data Controller: INVERSIONES PASCUAL, S.L., tax number B-0761467, registered address in Alcudia, Balearic islands, Agustín Arguelles, 1 07400

- Purpose: We collect your data to process, investigate and resolve the complaint.

- Legitimation: Your express consent.

- Recipients: Data will be processed and, if required, transferred to third parties for investigation, determination of liabilities, implementation of corrective measures and disciplinary and legal actions.

- Conservation: Your data will be kept during the treatment of the complaint and, as a general rule, over a period of not more than three months. After the investigation is finished, your data will be blocked except in case they were required for a legal or administrative procedure.

- Rights: You have right to access, rectify, limit the processing, delete your data, object to the processing or ask for its portability. You may appeal to the competent supervisory body to submit a claim.

- Additional information: Our whole data protection policy can be found at our web www.hotelsviva.com

10.- Approval, monitoring and control

These Regulations will be supervised by the Ethics Committee. These Regulations will be modified if the structure of control or business activity change, as well as in case of new legal binding regulations.

The Ethics Committee will review the regulations, at least, once a year, in order to keep the compliance culture.