

**POLICY REGARDING THE GENERAL PRINCIPLES OF  
THE WHISTLEBLOWING CHANNEL AND THE  
PROTECTION OF INFORMANTS**

**HIPERION HOTEL GROUP, S.L. (VIBRA HOTELS)**



**Scope of application**  
**Titleholder of the process**

HIPERION HOTEL GROUP, S.L. (VIBRA HOTELS)  
HIPERION HOTEL GROUP, S.L. (VIBRA HOTELS)

**Approval**

The Governing Body of HIPERION HOTEL GROUP, S.L. and the  
Compliance Committee, **following consultations with the  
workforce's legal representative.**

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## 1. INTRODUCTION AND PURPOSE

HIPERION HOTEL GROUP, S.L., known by the commercial name "VIBRA HOTELS" (henceforth referred to as the "Company" or "VIBRA HOTELS"), is committed to maintaining the highest standards in matters of corporate social responsibility, making sure that its activities are based on the principles of professional integrity and the observance of a culture of business ethics in order to offer the highest quality hotel products and services, while also forging relationships of trust and helping to improve social and environmental conditions.

Indeed, during the course of their professional activities, everyone who works at VIBRA HOTELS must behave with integrity and comply with the law and with the Company's internal regulations—in particular, VIBRA HOTELS' Code of Conduct and Ethics (published on its website)—, cooperating in the prevention of any improper or unprincipled behaviour.

The Company has set in place a secure, confidential mechanism, known as a "Whistleblowing Channel", for details of any illegal or suspected illegal acts that have occurred or may occur at the Company to be reported in order to foster a culture of communication as a means of preventing, detecting or reacting to acts or omissions that might constitute a breach.

The aim of this Policy is to outline the general principles on which VIBRA HOTELS' Whistleblowing Channel is based in accordance with Spanish Act 2/2023 of February 20th, which regulates the protection of persons reporting legal breaches and the fight to combat corruption (henceforth referred to as "Act 2/2023 on the Protection of Disclosers"), and it is accompanied by the document "Conditions of Use of Hiperion Hotel Group's Whistleblowing Channel".

VIBRA HOTELS undertakes to comply with all the commitments set forth in the said Policy, and it guarantees that all concerns reported through the Channel and all people involved in the process shall be treated in accordance with the rigour and principles described in the said Policy.

## 2. WHO CAN/MUST REPORT A CONCERN?

### 2.1. Workers at VIBRA HOTELS can and must report concerns

VIBRA HOTELS' "workers"—construed as meaning staff employed directly by the hotel, subcontracted workers, and freelance and/or independent workers hired by the Company, Management, Legal Proxies or Directors of VIBRA HOTELS—can report a concern when they suspect that any alleged irregularity or act that infringes the law, integrity or internal regulations—in particular, the Code of Conduct and Ethics of VIBRA HOTELS—may have occurred, and it is their duty to make such disclosures when they are certain that one of the said situations has occurred.

Only in this way can any suspicion of an irregularity be confirmed and, if applicable, can the Company take the necessary steps to rectify the consequences and stop the said irregularity from becoming exacerbated or from being repeated in the future.

With everyone's **cooperation**, we will improve our professional, social and ethical framework and the commitment to comply with legislation and the regulations of VIBRA HOTELS.

## 2.2. People who are not attached to the company may also report a concern.

Anyone not attached to VIBRA HOTELS may report irregular conduct that infringes the rights of VIBRA HOTELS, its workers, third parties related to the Company or its activities if they become aware of such behaviour, whether they are a guest, supplier, subcontracted company, another kind of collaborator, or anyone with a **legitimate interest** who is acting in **good faith**.

## 3. WHERE CAN I REPORT A CONCERN?

Concerns can be reported in written form through the **company website**, at [www.vibrahotels.com](http://www.vibrahotels.com), by accessing [[vibrahotels.com/code-of-conduct](http://vibrahotels.com/code-of-conduct)].

Likewise, in compliance with Act 2/2023 of February 20th on the Protection of Disclosers, VIBRA HOTELS hereby informs you that any interested party may report the situations described in section 4 below "What can I report?" through the **External Reporting Channel** of the Independent Disclosure Authority (the A.A.I. according to its Spanish acronym).

## 4. WHAT CAN I REPORT?

Through the Whistleblowing Channel, disclosures can be made of facts, actions or omissions at VIBRA HOTELS that might constitute an incident, malpractice, an irregularity, or a breach of the Code of Conduct and Ethics or the law. This shall be construed to mean any real or potential act or behaviour by someone attached to the Company that:

- Is abusive, negligent or constitutes a breach of the legislation in force.<sup>1</sup>
- Contradicts the compulsory general principles of action and ethical values outlined in the Code of Conduct and Ethics and in the rest of VIBRA HOTELS' internal regulations.
- Jeopardizes VIBRA HOTELS' reputation or image.
- Casts doubt on the application or interpretation of the Code of Conduct and Ethics.
- Might be considered to be dishonest or to give rise to a moral dilemma.

## 5. WHAT ARE THE MAIN RULES FOR USE OF THE CHANNEL?

### 5.1. To act in good faith

Concerns reported through this Channel must be true, complete and given in good faith, and **UNDER NO CIRCUMSTANCES MAY INFORMATION BE REPORTED THAT IS FALSE, GIVEN IN BAD FAITH** by the informant **OR WITH A CLEAR DESIRE TO HARM** the person whose conduct is being reported.

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<sup>1</sup> For further details of the type of conduct that may be reported, see the document "Conditions of Use of Hiperion Hotel Group's Whistleblowing Channel".



A reported concern shall be considered to have been given in "good faith" if the matter has been reported honestly, fully and precisely, even in cases in which the information is later demonstrated to be mistaken or lacking in grounds.

If reported facts are found to have been given in the awareness that they are false or else with reckless contempt for the truth, not only will they not be admitted, but the informant may also be held liable under the established criminal, civil or administrative law, and any disciplinary measures or sanctions that are deemed necessary might be applied

## 5.2. The responsibility and obligation to report concerns and to collaborate

It is **compulsory** for all workers to ensure compliance with the Code of Conduct and Ethics, the remaining internal regulations of VIBRA HOTELS, and the legislation in force. Likewise, they must immediately report any act suspected of being a breach or instance of malpractice through the Whistleblowing Channel so that the problem becomes known and the Company can take the necessary steps to rectify it.

Similarly, workers must **collaborate** in any internal investigations by VIBRA HOTELS carried out as a result of the reported concern.

If a worker is demonstrated to have been aware of an irregularity and not to have reported it, **disciplinary measures and/or sanctions** may be applied to them, as established in the Disciplinary Procedure outlined in VIBRA HOTELS' Code of Conduct and Ethics, without prejudice to any labour, administrative or criminal liabilities foreseen in legislation, including labour regulations governing disciplinary measures.

## 6. HOW WILL MY REPORTED CONCERN BE DEALT WITH?

VIBRA HOTELS guarantees that all concerns reported through the Whistleblowing Channel shall be handled in accordance with the following key **principles**:

### 6.1. Confidentiality

Confidentiality is guaranteed in the management of the Whistleblowing Channel so that it is a secure means of communication, subject to strict rules of discretion and confidentiality in all aspects and with regard to everyone involved in it, in particular in matters concerning the identity of the informant, the reported party who might, if applicable, become the investigated party, and any other person named in the disclosure.

Access to the information contained in this Whistleblowing Channel is restricted solely and exclusively to the bodies appointed by VIBRA HOTELS in its Procedure for the Management of the Whistleblowing Channel and Internal Investigations.

Notwithstanding the above, in the case of acts that constitute a criminal or administrative offence, this information may be made known to the police or to the legal or administrative authorities for processing applicable proceedings within the framework of a criminal, disciplinary or sanction-related investigation.

Information protected by legislation governing the protection of personal data shall only be processed by persons authorized to do so by VIBRA HOTELS.<sup>2</sup>



Additionally, when it is deemed necessary for disciplinary measures to be taken against someone attached to VIBRA HOTELS, staff with management and executive responsibilities from the Human Resources Department shall be given access to this data.

In all cases, anyone from VIBRA HOTELS who is involved in any stage of managing the communication channel, investigation, resolution and/or sanction processes must first sign a corresponding confidentiality agreement requiring their discretion and the secrecy of any data to which they have access and with regard to the procedure itself.

VIBRA HOTELS shall ensure compliance with the duty of confidentiality and investigate and sanction any breach of this obligation

## 6.2. Anonymity

The Whistleblowing Channel contemplates the possibility of anonymous disclosures for those informants preferring this option, without the need to supply any identification or contact details.

In such an event, those wishing to report alleged irregular acts and to remain anonymous may do so by only completing the data that is compulsory for an investigation to be opened.

## 7. WHAT PROTECTION WILL I HAVE IF I REPORT A CONCERN?

Informants who use the internal channel made available by VIBRA HOTELS—the Whistleblowing Channel—shall count on a special system of **protection against reprisals**.

The protective measures for the informant shall be extended, if applicable, to include the following people:

- natural persons who, within the framework of the organization for which the informant (the Discloser) offers their services, assist the latter in the disclosure or investigative processes,
- natural persons associated with the informant (the Discloser) who might be subject to reprisals as the informant's work colleagues or relatives, and
- legal persons for which the Discloser works, with which they have labour relations, or in which they hold significant shares.

In addition to measures to protect their confidentiality and anonymity, the protection of informants acting in good faith is also based on the following principles:

### 7.1. No reprisals:

VIBRA HOTELS **expressly forbids acts of reprisal**, including

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<sup>2</sup> For further details of types of conduct that may be reported, see the document "Conditions of Use of Hiperion Hotel Group's Whistleblowing Channel".



threats of reprisals and attempted reprisals against the aforementioned people, and, in accordance with what is established in this Policy, VIBRA HOTELS shall protect informants who act in good faith from any kind of extortion, discrimination, threats, harassment or penalization for the information that was disclosed.

No reprisals of any kind shall be permitted against informants. Informants shall not be subject to disciplinary sanctions or dismissal or be removed from their duties, and neither shall they be exposed to any of the detrimental situations in relation to VIBRA HOTELS outlined in Article 36 of Act 2/2023 on the Protection of Disclosers.

In this respect, VIBRA HOTELS shall apply the support-related and protective measures against reprisals contemplated in Articles 37 and 38 of Act 2/2023 on the Protection of Disclosers, offering free information and advice on the procedures, available resources, protection from reprisals and rights of the affected person.

## **7.2. Independence:**

All steps that are taken as a result of the information reported by the informant shall be managed by the internal or external body appointed by VIBRA HOTELS in a fair, upright, objective, independent, honest way. Independence, impartiality, and an absence of conflicts of interest shall be guaranteed, together with objectivity in all phases of the process.

## **7.3. Processing on the status of the procedure**

A full, exhaustive analysis of the facts and circumstances reported through the Whistleblowing Channel shall be guaranteed, avoiding any arbitrariness. Each and every one of the reported concerns that are received shall be resolved in a well-grounded, justified manner.

## **7.4. Information on the status of the procedure**

Whenever requested, the informant shall receive information on the status of the examination of the reported concern and the internal investigation.

# **8. WHAT RIGHTS DO I HAVE IF I AM THE REPORTED PARTY?**

In addition to the application of measures to ensure discretion and confidentiality with regard to the identity of the reported party investigated by VIBRA HOTELS and the process itself, the said party's protection shall also be based on:

## **8.1. The presumption of innocence, the right to present a defence and to challenge evidence:**

In the processing of reported concerns and in internal investigations, the rights of the reported person under investigation shall be observed at all times, in particular the presumption of innocence and the right to present a defence and to challenge evidence. In their defence, they shall be able to make whatever allegations and to furnish whatever evidence they deem necessary at all times.

## **8.2. Legality of procedures:**

All procedures by the body appointed by VIBRA HOTELS shall be carried out with strict observance of the law so that they can be used in administrative or legal proceedings if necessary

### **8.3. The right to present and challenge evidence**

Unless a decision is made to close the case, in the case of all reported concerns, the reported party (allegedly responsible for the breach) shall be given an opportunity to explain the situation and to provide any pertinent evidence to support their arguments.

## **9. WHO IS RESPONSIBLE FOR MANAGEMENT OF REPORTED CONCERNS?**

To guarantee secure, effective management of the Whistleblowing Channel, VIBRA HOTELS has a Person Responsible for Managing the Channel, appointed from among the members of the Compliance Committee.