



EXTERNAL REPORTING CHANNELS

Parques Reunidos guarantees the dissemination, in a clear and accessible manner, of the external information channels and external reporting procedures to the competent authorities and, where appropriate, to the institutions, bodies or agencies of the European Union.

Employees and Third Parties may report breaches within the objective scope of application of the Reporting Channel to the competent authorities and, where appropriate, to the institutions, bodies, offices or agencies of the European Union, through the external channels established for this purpose.

A. External channels enabled by the European Union

The following external channels are available to informants for reporting breaches of EU rules and interests:

1. European Anti-Fraud Office (OLAF)

OLAF has its own external channel for the reporting of fraud or other serious irregularities with a potential negative impact on EU public funds (revenue, expenditure or assets of the EU institutions).

Claims can be made anonymously through the following means:

- Online, through the fraud notification system:
https://fns.olaf.europa.eu/main_es.htm
- By post:
European Commission
European Anti-Fraud Office (OLAF)
1049 Brussels
Belgium

2. European Public Prosecutor's Office (EPPO):

The European Public Prosecutor's Office is an independent body of the European Union responsible for investigating crimes against the financial interests of the EU and for prosecuting and bringing prosecutions against the perpetrators, in particular with regard to fraud, corruption, money laundering and cross-border VAT fraud. Claims can be made:

- Online, through the "Report a Crime" service:
<https://www.eppo.europa.eu/es/form/eppo-report-a-crime>



The European Public Prosecutor's Office does not receive anonymous reports, so reporting offenses through this channel requires prior identification of the informant.

B. External channels enabled at the national level

At national level, informants will have access to the external channel set up for this purpose by the Independent Authority for the Protection of Whistleblowers, A.A.I. At present, both this entity and the channel are pending constitution.

- For more information, please consult the following link:
<https://www.defensa.gob.es/ministerio/canal-interno/>

However, the channel detailed below currently exists at national level.

1. National Anti-Fraud Coordination Service (SNCA)

The SNCA is the body responsible for coordinating actions to protect the European Union's financial interests against fraud, in cooperation with the European Anti-Fraud Office (OLAF). Information on fraud or irregularities involving European funds can be reported through the reporting channel.

Claims can be made online via the *Infofraud* service:

<https://www.igae.pap.hacienda.gob.es/sitios/igae/es-ES/Paginas/denan.aspx>

The SNCA form does not allow anonymous claims, so the reporting of violations through this channel requires the prior identification of the informant.

In addition, the SNCA has set up an e-mail address through which doubts and questions can be raised:

consultasantifraude@igae.hacienda.gob.es

C. External channels enabled at regional level

For the reporting of breaches that are confined to their territorial scope and which do not fall within the remit of the Independent Authority for the Protection of Whistleblowers, some Autonomous Communities have set up their own external reporting channels, which are detailed below.

1. Anti-Fraud Office of Catalonia (OAC)

The OAC's external mailbox allows the reporting of any information included in the objective scope of application of the Reporting Channel and in Law 2/2023 of 23 February.



Claims can be made through the following means:

- Online, and anonymously, through the following claims mailbox:
<https://denunciesanonimes.antifrau.cat/#/?lang=es>
- By e-mail, by filling in a form and sending it to the following e-mail address:
https://www.antifrau.cat/sites/default/files/Documents/Denuncieu/formulari_o-asistente-persona-denunciante.pdf
bustiaoac@antifrau.cat
- In person, by submitting a written request at the general registry of the OAC or at the registry of any public administration:
Anti-Fraud Office of Catalonia
Calle Ribes, 1-3
08013 Barcelona

2. Andalusian Anti-Fraud Office (OAAF)

The OAAF sets up an external reporting channel to report facts that could constitute fraud, corruption, conflict of interest or any illegal activity detrimental to public or financial interests in Andalusia.

In general terms, the scope of action of the OAAF covers the entire Andalusian public sector, local administration, public universities and other dependent entities, as well as the activities of natural or legal persons who are contractors of the same, beneficiaries of public subsidies or aid, holders of authorizations or, in general, those who have had any type of economic, professional or financial relationship with the public entities described above.

Claims can be made anonymously through the following means:

- Online, through the claims mailbox:
<https://buzon.antifraudeandalucia.es>
- By e-mail:
antifraudeandalucia@antifraudeandalucia.es
- By post:
Calle San Juan de Ribera, S/N
Hospital de las Cinco Llagas
41009 Seville
- In person (verbally or in writing) at the OAAF, at the postal address indicated above.
- By telephone or video call, on (+34) 954 59 21 20.

3. Office for the Prevention of and Fight against Corruption in the Balearic Islands (OAIB)

The OAIB offers a mailbox so that anyone can report a situation of fraud or corruption involving the Balearic Islands public sector, its local administration, public universities and other dependent entities, as well as fraudulent situations involving individuals or legal entities that are contractors of the same or beneficiaries of public subsidies or aid.

Claims can be made online, anonymously or by identifying the informant, using the form below:

<https://denuncias.oaib.es/#/>

4. Anti-Fraud Agency of the Region of Valencia

The channel allows anyone to provide information on cases of fraud or corruption involving the public sector of the Valencian Community, as well as natural or legal persons who are contractors, subcontractors, concessionaires of the same or financed or subsidized by the same.

In particular, the following may be reported: (i) cases of irregular use or destination of public funds and conduct contrary to integrity or contrary to the principles of objectivity, efficiency and full submission to the law; (ii) conduct by staff in the service of public entities involving the use or abuse, for private gain, of information they have by reason of their duties, or conduct that has or may result in the irregular use or destination of public funds or any other use contrary to the legal system; and (iii) acts or omissions that could constitute an administrative, disciplinary or criminal offence.

Reports can be made online, anonymously or by identifying the informant, using the form below:

<https://bustiaidenuncias.antifraucv.es/#/>

5. Office of Good Practices and Anti-Corruption of the Autonomous Community of Navarra (OANA)

The external channel allows the reporting of any action that could constitute fraud, corruption or conflict of interest, and which involves the Navarre public sector or dependent bodies.

Claims can be made anonymously through the following means:

- Online, through the claims mailbox:
<https://oana.es/es/denuncia#>



- In person, at the general registry of the OANA or any public administration:
Good Practices and Anti-Corruption Office
Avenida de Bayona, 36, 1ºA
31011 Pamplona (Navarra)