



INFORMANT PROTECTION

1. Objective scope of application

The objective scope of application refers to the matters and conducts to be reported through the Reporting Channel.

A. The Group's Reporting Channel allows reporting the following conducts:

- Breaches related to: (i) public procurement; (ii) financial services, products and markets, and prevention of money laundering and terrorist financing; (iii) product safety and compliance; (iv) transport safety; (v) protection of the environment; (vi) radiation protection and nuclear safety; (vii) food and feed safety, animal health and animal welfare; (viii) public health; (ix) consumer protection; (x) protection of privacy and personal data, and the security of network and information systems;
- Breaches affecting the financial interests of the European Union;
- Breaches relating to the internal market, including infringements of EU rules on competition and aid granted by States, as well as breaches relating to the internal market in connection with acts that infringe corporate tax rules or practices aimed at obtaining a tax advantage that distorts the object or purpose of legislation applicable to corporate tax;
- Actions or omissions that may constitute a serious or very serious criminal or administrative offense, including all serious or very serious criminal or administrative offenses involving financial loss to the Treasury and Social Security; and
- Any allegedly unlawful act that may constitute a serious or very serious criminal or administrative offense, including, but not limited to, all serious or very serious criminal or administrative offenses under the local laws of the countries where the Group operates.

B. In addition, the Reporting Channel allows:

- To report any allegedly unlawful acts or breaches of the Code of Conduct, the Compliance Model or any of the procedures or policies that make up the Group's internal regulations, as well as any irregular or inappropriate conduct in the opinion of the informant; and
- To ask questions about the interpretation and application of the manuals or internal regulations of mandatory compliance or in case of doubt or concern about whether a given situation could be considered one of the acts listed in the previous points.

In the case of communications and queries such as those listed in section B, a response shall be provided to the informant, although it shall be specified that, although the confidentiality or anonymity of the applicant and the procedure followed shall be



guaranteed, they shall not be processed as a claim when they do not fall within the scope of application and protection granted by the applicable local regulations for the protection of the informant.

2. Subjective scope of application

The subjective scope of application includes the delimitation of those persons who may communicate, through the Reporting Channel, their knowledge or suspicion of the conducts detailed in the objective scope of application.

- A. The obligation to report through the channels integrated in the Group's Reporting Channel extends to all employees, senior management and persons belonging to the Group's administrative, management or supervisory body, including non-executive members, as well as volunteers, trainees and workers undergoing training regardless of whether or not they receive remuneration ("**Employees**"), without fear of dismissal or any other type of retaliation.
- B. The possibility of reporting through any of the channels provided for in the Reporting Channel also extends to: (i) shareholders and unitholders; (ii) any person working for or under the supervision and management of contractors, subcontractors and suppliers; (iii) those persons who report information on breaches falling within the objective scope of application obtained in the framework of an employment relationship already terminated with the Company; and (iv) those whose employment relationship has not yet commenced in cases where information on breaches has been obtained during the selection process or pre-contractual negotiation ("**Third Parties**").

For the purposes of the Reporting Channel, the aforementioned Employees and Third Parties have the status of informants.

3. Territorial scope

The territorial scope involves the delimitation of the geographical scope of the Group's Reporting Channel.

Parques Reunidos has chosen to extend the operation and use of the Reporting Channel to irregularities and conducts occurring in any of the Group's companies, without prejudice to the adaptations that must be made under local regulations in the different countries in which the Group operates, with special mention to the USA and Australia, which have their own internal reporting channels. Likewise, local regulations may require similar channels exclusive to such jurisdictions, in which case, such channels shall respect, in the terms that do not contradict their own legislation, the characteristics of the channel provided for in the Reporting Channel.



4. Reporting Channel Manager (or "Information System Manager")

The Company's management body, in its capacity as the body most responsible for the implementation of the Reporting Channel, is competent to appoint, remove or dismiss the natural person or collegiate body responsible for the management of the Reporting Channel.

By decision of the Company's management body, the body in charge of ensuring the correct functioning of the management of the Reporting Channel is the Compliance Body ("**Information System Manager**") -currently the Surveillance Unit-, as the body responsible for the control and monitoring of the Compliance Model and which has been performing the functions of managing the Reporting Channel and processing internal investigation files. In its current configuration, it is composed of the Chief Financial Officer (Finance), the Director of Legal Counsel, the Director of Internal Audit and the Director of Human Resources (P&O). Additionally, with functions related to the Compliance Model, there is the Risk & Compliance Committee, which includes the members of the Surveillance Unit -currently the Compliance Body- in addition to the Digital Director and the HSE Director, and to which, by virtue of the Reporting Channel, certain specific functions are attributed or may be attributed in the claims management process in those cases in which its participation is required to support the processing of the procedure regulated in the Reporting Channel due to the specific subject matter.

The Information System Manager performs his or her functions independently and autonomously from the rest of the Company's bodies, without receiving instructions of any kind in the exercise thereof, and has all the personal and material resources to carry them out.

The Information System Manager shall delegate to the **System Delegate** the powers to manage the Reporting Channel and to process internal investigations. The System Delegate shall be appointed by the Compliance Body in the regulatory development of the Group through the appropriate protocol or instruction.

In the event of vacancy, absence or illness of the System Delegate, he/she shall be replaced in his/her function in relation to the Reporting Channel and internal investigations by another member of the Compliance Body designated for this purpose by it ("**Substitute for the System Delegate**"), who shall be notified of this circumstance by the Compliance Body itself.

Notwithstanding the foregoing, both the System Delegate and the Substitute for the System Delegate, if deemed necessary for the adoption of corrective measures in the Company, such as the proper conduct of an internal investigation from the beginning, and always guaranteeing the confidentiality of the information, may request support from the corresponding internal department in those cases in which their participation is required to support the processing of the procedure regulated in the Reporting Channel, without these collaborators necessarily having access to specific personal data.



5. Principles and guarantees

1. **The confidentiality** of the claims received is guaranteed, preserving the identity and confidentiality of the data corresponding to the persons affected by the information provided (reported), as well as of the person who has reported the facts through the Reporting Channel (informant), in the event that he/she has been identified. **Anonymous reports** may also be made, guaranteeing the anonymity of the informant. The confidentiality of the documentation generated during any internal investigation following a report is also guaranteed.

It is expressly forbidden to disclose information on claims or any subsequent internal investigations. Failure to comply with this duty shall be subject to the appropriate **disciplinary sanctions in accordance with** the regulations applicable in each case.

2. The duty to consult and communicate the acts included in the objective scope of application of the Reporting Channel **with absolute freedom and without fear of retaliation** is guaranteed. Consequently, it is strictly forbidden to take any action against any of the subjects within the subjective scope of application that constitutes retaliation, threat or attempt at retaliation, or any kind of negative consequence for having made a claim. Such measures shall be void.

The prohibition of retaliation provided for in the preceding paragraph shall also apply, if applicable, to:

- Natural persons who, within the framework of the organization in which the informant provides services, assist the informant in the process, as well as the legal representatives of the employees in the exercise of their functions of advising and supporting the informant;
- Individuals who are related to the informant and who may suffer retaliation, such as co-workers or relatives of the informant; and
- Legal entities for whom the informant works or with whom he/she has any other type of relationship in an employment context or in which he/she has a significant shareholding.

Without prejudice to the provisions of the preceding paragraphs, the appropriate disciplinary measures shall be taken when the claim is false or has been made in bad faith or when the information submitted has been obtained in an unlawful manner. Good faith is presumed unless there is evidence to the contrary.

Likewise, any conduct aimed at preventing or hindering the filing of a claim will also be subject to investigation and, where appropriate, to disciplinary sanctions by the Group.

The System Delegate, in its capacity as a delegated member of the Compliance Body, shall assess from an *ex ante perspective* the probability that the informant

may suffer some type of retaliation or prejudice due to the reported facts and, in the event that it is concluded that there is a real risk of retaliation, shall adopt the appropriate measures to minimize such risk, taking into account the concurrent circumstances.

3. **Information** that may have been obtained in an **unlawful manner**, because it is not reasonable that the person providing it has had access to it in a lawful manner or because it is not publicly available, will **not be** accepted through the channels provided for in the Reporting Channel. Such information shall be rejected and the informant shall be informed of the rejection. Notwithstanding the foregoing, the Compliance Body, as the body responsible for the Reporting Channel, may decide to continue with the processing of the claim considering the lawful information if possible.
4. It is guaranteed that the claim will be received directly by the System Delegate, in his/her capacity as a delegated member of the Compliance Body, except in those cases in which the claim is directed against him/her or when he/she has to be substituted due to justified absence regulated in the Reporting Channel, without the informant having to previously communicate his/her report to a hierarchical superior or any other intermediate bodies.

Unless otherwise provided for in the regulatory development, claims may be received by all members of the Compliance Body simultaneously, in the interests of greater security.

5. Strict **respect for the informant's rights** is guaranteed from the filing of the claim to the completion of the internal investigation and the adoption, where appropriate, of any measures that may result from it, with the only limitations provided for by law.
6. Strict **respect for the rights of the reported person(s)** is guaranteed from the filing of the claim by the informant until the completion of the internal investigation and the adoption, where appropriate, of any measures that may result from it, with the only limitations provided for by law.
7. The System Delegate, as a delegated member of the Compliance Body, shall ensure that neither the right to the **presumption of innocence** nor the **prestige and reputation** of the **reported person** is unnecessarily **jeopardized**.
8. Compliance with the applicable **data protection** legislation is ensured in the procedure for handling the claim and in any subsequent internal investigation procedure.
9. The existence, use, usefulness, principles and guarantees of the Reporting Channel and internal investigations are clearly and easily accessible to all persons included in the subjective scope of application, through the website (on



the home page, in a separate and easily identifiable section) of Parques Reunidos, and also through communication and training for all Group employees on the obligation to make communications through the Reporting Channel as the preferred channel.

6. Informants' rights and obligations

Employees and Third Parties who, using the established channels, report or disclose breaches as set out in section 1.A., and who have reasonable grounds to believe that the information referred to is true at the time of reporting or disclosure, even if they do not provide conclusive evidence, are considered to be informants.

The rights and obligations of the informant provided for in this section are applicable as soon as the claim is filed, and extend to internal investigations and any subsequent measures that may result therefrom, unless there are legal limitations.

The following rights and obligations of the informant are guaranteed:

1. **Obligation to report:** Employees who become aware of an act committed by the Group, its employees and executives, or by a third party in their relations with the aforementioned, that falls within the objective scope of application of the Reporting Channel, must report it through the Reporting Channel as the preferred channel.

Failure to comply with this obligation shall constitute an infraction and shall be subject to disciplinary action as provided for in the Group's disciplinary system.

2. The informant has the right to decide whether to make the claim anonymously or non-anonymously; verbally or in writing; in the latter case, the informant's identity is kept confidential, so that it is not disclosed to the persons involved in the reported facts or to third parties.
3. The claim does not have to go through the hierarchical superior of the informant or any other intermediate bodies, but will be received directly by the System Delegate, in its capacity as a delegated member of the Compliance Body, through the tools included in the Group's Reporting Channel, in order to guarantee the informant in good faith that he/she will not suffer any retaliation or sanction for making a report and the confidentiality of his/her identity (in the event that the claim is not anonymous) and of the information and documentation communicated.
4. The informant's data will not be disclosed and will remain confidential even in the case where the reported person exercises his or her right of access to his or her personal data. In this case, the reported shall be denied access to the specific information on the identity of the informant.

5. The identity of the informant shall not be accessible and shall not be protected by the obligation of confidentiality unless disclosure is provided for by law or requested by the judicial authority, the Public Prosecutor's Office or the competent administrative authority in the context of a criminal or disciplinary investigation. However, the informant shall be informed before his or her identity is revealed, unless such information could jeopardize the investigation or judicial proceedings.
6. As the only exception to the above rule, the identity of the informant shall only be provided, if necessary, to the Group's internal professionals directly involved in any internal investigation, who are subject to a strict duty of confidentiality in accordance with the applicable data protection regulations. The identity of the informant may also be disclosed to external professionals involved in any internal investigation (lawyers, forensic team, etc.), who are subject to the same duty of confidentiality. Likewise, the identity of the informant may be communicated to the authority to whom the result of any internal investigation (Investigating Judge, Public Prosecutor's Office or relevant administrative authority) may be transferred in the cases provided for in the applicable regulations.
7. Failure to comply with the aforementioned confidentiality obligations, as well as failure to observe the prohibition of retaliation, shall constitute a very serious breach of the Group's disciplinary system, unless the claim was made in bad faith.
8. Bad faith shall be deemed to exist when the claim is made with knowledge of its falsity or with reckless disregard for the truth. In such cases, appropriate disciplinary action shall be imposed.
9. The informant may request the assistance of a lawyer during the internal investigation, which will be submitted to the Compliance Body for consideration. If admitted, the cost shall be borne by the informant.

7. Rights and obligations of the reported or investigated person

The rights and obligations of the reported or investigated party provided for in this section are applicable from the filing of the claim, and extend to internal investigations and any subsequent measures that may result therefrom, unless there are legal limitations.

1. The reported or investigated person has the right to be informed of the existence of the investigation as soon as possible, to be informed of the facts attributed to him/her and to be heard at any time.
2. However, a delay of such notification for a reasonable period of time is justified if there is a real risk that this would jeopardize the investigation. The purpose of this measure is to preserve evidence in order to avoid its alteration or destruction

by the reported or investigated party. However, this will be done on a case-by-case basis and by weighing the interests at risk.

3. The reported or investigated person has the right to the presumption of innocence, to the right of defense, preserving his or her identity and guaranteeing the confidentiality of the facts and the data of the internal investigation.
4. The reported or investigated person has the right to be informed of all rights and obligations arising from his status as reported or investigated person.
5. The reported or investigated person has the duty to appear before the System Delegate, in its capacity as a delegated member of the Compliance Body, having the right not to answer all or part of the questions put to it.
6. The reported or investigated person shall be informed of his or her right to be assisted by a lawyer and/or an employee representative, when the facts may constitute a criminal offense. If it is discovered that the facts may constitute a criminal offense during an interview with the reported person, the declarant shall be informed, the interview shall be suspended at that time and the reported person shall be offered the possibility of being assisted by the workers' representatives and/or their counsel, whose fees shall be borne by the reported or investigated person. The interview will be resumed once the designated representatives are able to appear or, where appropriate, once they have expressly waived their presence, which must be made in writing and included in the file.
7. The reported or investigated person has the right to defend him/herself and, therefore, may at any time provide his/her version of the facts and evidence at during the investigation.
8. The investigation shall be carried out with the utmost respect for the honour and the presumption of innocence of the reported or investigated person.
9. The person under investigation may request a copy of the outcome of his or her appearance before the System Delegate, in his or her capacity as delegated member of the Compliance Body.
10. The reported or investigated person must maintain confidentiality regarding the existence of the investigation and may not threaten or coerce any person cooperating with the internal investigation. Failure to comply with these two obligations may lead to the imposition of disciplinary sanctions within the Group, without prejudice to other criminal, civil or administrative liabilities that the reported person may incur in such cases.
11. The reported or investigated person has the right to be informed of the treatment that will be given to his/her data, the claim, and his/her rights regarding data



protection. To this end, Parques Reunidos provides a privacy notice that jointly describes the processing carried out in the context of the Reporting Channel and the development of any internal investigations. This privacy notice is available at all times in the internal documentation and communication channels (Workday or those established from time to time) and on the website of Parques Reunidos. The aforementioned privacy notice shall be provided to the reported parties within a reasonable period of time, and at the latest within one month of the collection of their personal data through the report. However, a delay in providing the aforementioned privacy notice for a reasonable period of time shall be justified if there is a real risk that it may jeopardize the investigation.

12. When the person under investigation has been informed of the existence of the internal investigation and the facts attributed to him/her, the person under investigation shall be informed of the outcome of the investigation. In any case, when a disciplinary measure is to be imposed as a result of the inquiries made, the person under investigation shall be informed of the outcome of the investigation and of the measures to be taken by the Company as a result thereof.
13. In the event that the claim proves to be false after investigation, the reported or investigated person has the right to have it so recorded in the register of claims.
14. In the event that it is established during the investigation that the claim has been made in bad faith, the accused shall be informed so that he/she may take the appropriate legal action.

8. Management of the claims received

Claims received through the Reporting Channel will be managed as follows:

A. Claims directed against persons other than the Compliance Body

- (i) The System Delegate must acknowledge receipt of the communication to the informant within a maximum of seven (7) calendar days following its receipt, provided that the confidentiality of the communication is not compromised. In the event that the claim does not fall under section 1.A. to be considered a report, the informant shall be informed accordingly.
- (ii) It will also make a preliminary assessment of whether the information received falls within the objective scope of application of the Reporting Channel, whether the claim falls within the scope of protection and application of the applicable whistleblower protection regulations, as well as the consistency and plausibility of the facts reported, and may request additional information from the informant if deemed necessary (if the informant is identified or the informant has waived the right to receive communications).
- (iii) Once this preliminary analysis has been carried out, the System Delegate shall decide, within a period not exceeding fifteen (15) working days from the date



- of entry of the information in the register, whether to admit the claim for processing.
- (iv) If the claim is inadmissible, such inadmissibility shall be communicated to the informant within fifteen (15) working days of its receipt, unless the communication is anonymous or the informant has waived his or her right to receive communications.
 - (v) Once the claim has been accepted for processing, the System Delegate shall conduct an internal investigation of the facts in accordance with the Group's internal regulations and in compliance with the principles, guarantees and rights set out in this document.
 - (vi) The time limit for responding to the investigative measures may not exceed 3 months from the acknowledgement of receipt or, if not forwarded, 3 months from the expiry of the 7-day time limit after the claim was made, except in cases of particular complexity requiring an extension of the time limit by up to 3 additional months.
 - (vii) Upon completion of the investigation, if the alleged infringement is proven to be justified, appropriate action will be taken in accordance with the Group's procedures and applicable local law.

The informant may request additional information through the same channels provided for the formulation of claims.

B. Claims directed against the Compliance Body

The persons involved in the management of the Reporting Channel or in the internal investigations and adoption of measures that may arise from the filing of a claim shall be subject to the grounds for abstention and, if applicable, disqualification established in the Reporting Channel Regulatory Policy. When the person being reported, individually or together with other persons, is the Compliance Body, the claim shall be sent by letter to the attention of the other members of the Company's Compliance Body (or the Risk & Compliance Committee) at the postal address of the registered office of the Parent Company, as published from time to time on the Company's website, or by e-mail to the address of an unconflicted member of the Compliance Body or the Risk & Compliance Committee. In this case, the entire process of handling the claim, as well as the internal investigation, shall be carried out by the non-conflicted personnel designated by the Company's Compliance Body -or, as the case may be, the Risk & Compliance Committee- and may be outsourced entirely to suitable professionals.