

COMMUNICATIONS HANDLING PROCEDURE

GRUPO MIRAI

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1. Index of editions

CONTROL OF CHANGES			
Edition	Date	Section modified	Description of modification
1	04/08/2023	All	Initial document
2	08/11/2023	All	Revision by Legal Department
3	14/11/2023	Annexes relating to response models	Version developed for publication on the website

2. Objective and scope of application

In compliance with Law 2/2023 of the 20th of February on the protection of persons reporting regulatory and anti-corruption infringements, and which transposes into Spanish legal system Directive (EU) 2019/1937 of the European Parliament and of the Council of the 23rd of October 2019, commonly known as the Whistleblowing Directive, as well as in compliance with the other national regulations that transpose the aforementioned directive in those countries in which we operate, MIRAI GROUP has implemented a single Internal Information System common to the entities that constitute the group with the aim of creating an information channel in which people can report information on irregularities as well as cases of workplace harassment.

MIRAI GROUP comprises the following entities:

- MIRAI ESPAÑA, S.L.
- MIRAI USA LLC
- MIRAIFUTURE PORTUGAL, LDA
- MIRAI FRANCE, SARL
- MEXICO MIRAI HOTELIER S DE RL DE CV
- HERATON SYSTEMS, S.L.
- NEXIA SOLUTIONS S.L.

MIRAI GROUP has established an Internal Information System that extends to all its constituent entities. In this regard, a single System Manager in MIRAI ESPAÑA, S.L has been appointed for the entire group for the purposes of handling the Internal Information System.

This procedure is applicable to all communications received through the **MIRAI GROUP** complaints channel.

3. References and associated documentation

- Law 2/2023 of the 20th of February on the protection of persons reporting regulatory and anti-corruption infringements.
- Regulation (EU) 2016/679 General Data Protection Regulation.
- Organic Law 3/2018, of the 5th of December, on the Protection of Personal Data and Guarantee of Digital Rights.
- Protocol for the prevention of and action against sexual harassment and harassment based on sex.
- Law 93/2021 (Portugal) for the protection of informants and violations of EU law
- Law 2016-1691 (France) of the 9th of December 2016 relating to transparency, the fight against corruption and the modernisation of economic life.
- LAW 2022-401 (France) of the 21st of March 2022 aimed at improving protection for whistleblowers.

4. Evolution of the procedure

4.1 Communication reception

This procedure commences when the MIRAI GROUP Internal Information System Manager receives a communication via the corporate complaints channel.

Interested parties may submit their complaints using the following channels:

- **In writing via the web link:**

<https://demo-4c19318e0bf80d55f2de.factorialhr.es/complaints>

- **In person:**

On request by the complainant to the Internal Information System Manager, in which case he or she will inform the complainant of the date, time and place where a meeting will be held. This meeting will be held within seven days of the complainant's request.

Where necessary, the Internal Information System Manager may empower a Delegated Officer to receive complaints in person, subject to the necessary instructions and the utmost confidentiality.

The complaint, whatever form it takes, must contain at least the following information:

- Complainant's relationship to the organisation – in the event of identification of the complainant.
- Identification of the complainant – if applicable.
- Typology of the conduct being reported
- Description of the infraction
- Evidence, if any

The complainant will be given the option of submitting the complaint **anonymously**.

4.2 Acknowledgement of receipt

In those cases in which a Delegated Manager has been appointed, the content of the report must be immediately communicated to the Internal Information System Manager, who,

having received the communication, must acknowledge receipt of the content of the report to the complainant within a maximum period of **seven days** from reception of the same, with the exception of cases in which this could jeopardise confidentiality of the information.

If the Internal Information System Manager has received the report, he/she shall acknowledge receipt of the content of the report to the complainant within a maximum of **seven days** of submission of the same, with the exception of cases in which this would jeopardise confidentiality of the information.

4.2.1 Communications received via the website

The Internal Information System Manager will, within a period of seven days, send a communication to the complainant.

4.2.1 Communication received in person

In cases in which the complaint is submitted in person, the Internal Information System Manager or Delegated Manager will, with the consent of the complainant, transcribe the complaint. Once the transcription has been completed the Internal Information System Manager or Delegated Manager will make the transcribed text available to the complainant, who will sign his or her conformity with the content of the same, unless they deem it necessary to rectify any aspect, in which case it will be rectified before signing.

This process will give rise to three documents:

- A transcription of the complaint, signed with the complainant's agreement. If this is received by the Delegated Manager, it will be sent to the Internal Information System Manager, who will be responsible for its safekeeping.
- An acknowledgement of receipt signed by the complainant. If the complaint is received by the Delegated Manager, a copy of the acknowledgement of receipt will

be sent to the Internal Information System Manager, who will be responsible for its safekeeping. If the complaint is received by the Internal Information System Manager, he or she will retain custody of the same. The purpose of this is to be able to evidence delivery of the acknowledgement of receipt.

- Acknowledgement of receipt given to the complainant. If the complaint is received by the Delegated Manager, acknowledgement of receipt will be given to the complainant in order that he/she may hold evidence of submission of the complaint to the Delegated Manager. If the complaint is received by the Internal Information System Manager, acknowledgement of receipt will be given to the complainant so that he/she can hold evidence of submission of the complaint to the Internal Information System Manager.

4.3 Admission phase

Once the communication has been received and the acknowledgement of receipt has been sent, the Internal Information System Manager will carry out a preliminary analysis of the complaint in order to assess its admissibility.

If the complaint meets all the formal requirements and there are no grounds for inadmissibility, the admission process will proceed.

Grounds for inadmissibility include:

- The content of the complaint does not involve a potential infringement with regard to matters established under Law 2/2023 of the 20th of February - Manifestly unfounded facts

In the event the complaint relates to potential sexual or gender-based harassment at MIRAI ESPAÑA S.L., the facts will be brought to the attention of the Harassment Protocol Advisory Committee with the aim of processing the complaint in accordance with the "Protocol for the prevention of and action against sexual harassment and gender-based harassment", since this has been approved. In the remaining entities that constitute the MIRAI GROUP, the facts relating to potential workplace harassment, sexual harassment or harassment for

reasons of sex shall be governed by the provisions of this procedure in the event no specific protocol for the same exists.

In the event the reported facts are suspected of constituting a criminal offence, the Internal Information System Manager will immediately refer them to the competent authorities. In the event the facts affect the financial interests of the European Union, they will be referred to the European Public Prosecutor's Office.

4.4 Investigation phase and allegations by witnesses and defendant

Once the complaint has been admitted, the Internal Information System Manager will investigate the facts reported in an effort to obtain the evidence necessary to clarify the issue. Communication with both the complainant and any witnesses identified by the complainant may be necessary in order to obtain additional information.

The Internal Information System Manager will notify the identified witnesses of the facts that are the subject of the complaint, if deemed appropriate, as well as the possibility of providing additional information.

Communications to witnesses shall contain the following information:

- Information relating to the fact that they have been identified as a witness to the reported facts
- The facts that have been reported
- Their right to submit allegations and evidence
- That the maximum time limit for submission of allegations and evidence is 10 calendar days from the communication.
- The means of presentation of allegations and evidence to the Internal Information System Manager
- An informative clause relating to data protection matters

In addition, the Internal Information System Manager will inform the party who has been reported of the facts that are the subject of the complaint without informing him/her, in any way, of the identity of the complainant, unless the Internal Information System Manager

considers that such communication should be delayed in order not to frustrate the investigation and to preserve evidence by avoiding its alteration or destruction. In such a situation, communication to the person who has been reported will be made at a time when the Internal Information System Manager considers that these risks no longer exist. In any case, both the communication and the allegations of the accused must be made prior to resolution of the investigation file.

Communication to the respondent should contain the following information:

- Information that a complaint has been received relating to their person
- The facts of the complaint
- Their right to submit allegations and evidence
- The maximum time limit for submitting allegations and evidence: 10 calendar days from the date of notification
- The means of presentation of allegations and evidence to the Internal Information System Manager
- An informative clause relating to data protection matters

4.5 Report phase

Once the above phases have been completed, the Internal Information System Manager will produce a report containing, as a minimum, the following information:

- Date of submission of the complaint
- Details of the person filing the complaint - if applicable
- Their relationship to the organisation - if applicable
- Group entity where the complaint was made
- Description of the infringement
- Date of occurrence of the infringement
- A list of witnesses, if any, and information provided by them, if any
- Allegations made by the respondent, if any
- Evidence provided by the complainant, by the respondent, or obtained by the Internal Information System Manager
- Comments of the Internal Information System Manager

4.6 Resolution phase

Once the report phase is completed, the procedure will proceed to the resolution phase, in which the Internal Information System Manager will make a decision regarding the content of the complaint and include, in the resolution document, the necessary actions to be taken, where appropriate.

The resolution document will contain, at a minimum:

- Date of filing of the complaint
- Description of the complaint
- Date of the infringement
- Allegations presented by the respondent
- Assessment of evidence
- Final decision (closure in case of no infringement / guilt in case of infringement)
- Actions to be taken (none in case of closure / warning / dismissal / etc.)
- Acknowledgement of receipt

The Internal Information System Manager will file the aforementioned receipt.

4.7 Implementation of the action plan

The Internal Information System Manager will oversee the implementation of the actions to be taken as defined.

5. Issues common to the internal procedure

5.1 Maximum time limit for the procedure

The Internal Information System Manager will have a maximum period of three months to complete the complaint management process, except in cases of particular complexity that

require an extension of the period, in which case it may be extended by a maximum of a further three months.

5.2 Confidentiality

The Internal Information System Manager will keep strictly confidential all information, including personal data, which comes to his or her knowledge via the complaints channel.

Information may only be disclosed to third parties in the following cases:

- To the designated person responsible for conducting the face-to-face meeting in the cases described in the procedure
- To the Human Resources Manager, only in the case where disciplinary action against an employee may be deemed appropriate
- To appointed external service providers who are considered processors
- To other persons, only in the event this is necessary in terms of the adoption of corrective measures within the MIRAI GROUP, the adoption of legal measures, or the processing of sanctioned or criminal proceedings that may be applicable.

In the event the complainant submits the complaint to a person other than the Internal Information System Manager or the Delegated Manager, the person receiving the complaint must immediately inform the Internal Information System Manager of this circumstance, eliminate any type of documentation in his or her possession, and be obliged to maintain strict confidentiality. Failure to notify the Internal Information System Manager will constitute a very serious infringement.

5.3 Presumption of innocence

In all cases the presumption of innocence and honour of the respondent will be respected until proven otherwise.

5.4 Protection measures

Under no circumstances will it be tolerated that a bona fide complainant suffer any retaliation, including threats of retaliation and attempted retaliation, for reporting an alleged infraction, for example suspension, dismissal, coercion, intimidation, disciplinary action, etc. A report shall be considered to have been made in good faith when it is considered that the complainant could have reasonable grounds to believe that the infraction was taking place. The complainant shall not incur any liability provided that the means of access to the information that served as the basis for the complaint was obtained without the commission of any infraction.

Protection measures for the complainant will include:

- The complainant himself/herself, be they an employee, self-employed, a shareholder, a person belonging to the administrative, management and supervisory body of MIRAI GROUP, or any person working for or under the supervision and management of contractors, subcontractors and suppliers to the MIRAI GROUP. Also covered by these protection measures are complainants who notify or publicly disclose information on infringements obtained within the framework of an employment relationship that has already terminated, volunteers, interns, trainees, workers in training periods, as well as job candidates, in cases in which information relating to the infringement has been obtained during the selection process or pre-contractual negotiation.
- To the legal representatives of the employees in the exercise of their functions of advising and supporting the complainant.
- To natural persons who assist the complainant during the reporting and information management process.
- To natural persons who are related to the complainant and who may suffer reprisals, such as co-workers or relatives of the complainant.
- To legal persons, for whom the complainant works or with whom the complainant has any other relationship in an employment context or in which the complainant has a significant participation

Excluded from the scope of protection will be persons who communicate or disclose:

- Information contained in submissions that have been rejected by the internal information channel
- Information relating to complaints about interpersonal conflicts or concerning only the complainant and persons to whom the submission or disclosure relates
- Information which is already fully available to the public or which is mere hearsay.
- Information relating to acts or omissions not falling within the scope of Law 2/2023 of the 20th of February.

5.5 Personal data protection

Personal data processed during the investigation procedures will in all cases respect existing legislation regarding the protection of personal data. In particular, the General Data Protection Regulation (EU) 2016/679, Organic Law 3/2018 of the 5th of December, 2018 on the protection of personal data and the guarantee of digital rights, the specific provisions contained in Title VI of Law 2/2023 of the 20th of February, Law 2018-493 of the 20th of June, 2018 relating to the protection of personal data, the provisions of art. 9 section III of Law 2016-1691 of the 9th December, 2016 relating to transparency, the fight against corruption and the modernisation of economic life, Law 58/2019 of the 8th of August, 2019 on the protection of individuals with regard to the processing of personal data and the free movement of such data, as well as the provisions set out in Article 19 of Law 93/2021 of the 20th of December on the protection of persons reporting breaches of EU law.

Any unnecessary personal data contained in the complaint or subsequently collected during the investigation process should be erased immediately, in particular any special category of personal data that is not required for the purposes of the investigation (e.g. health- or trade-union-membership-related).

In the event the complaint is rejected, as indicated in section 2.3, all personal data will be anonymised immediately.

In the event it is established that information provided, or part of it, is not truthful, it must be immediately deleted as soon as this circumstance comes to light, barring the case in which this lack of truthfulness may constitute a criminal offence, in which case the information shall be stored for the period required by legal procedure.

The identity of the complainant may only be communicated to the competent authorities in the context of a criminal, disciplinary or punitive investigation.

In the event no investigation has been initiated within three months of receipt of the complaint, all personal data will be anonymised immediately.

Personal data contained in the complaints channel that is not included in any of the cases established in the preceding paragraphs may be stored for the period of limitation established for possible liabilities, the maximum retention period being ten years, in order to comply with the legal obligation to maintain a register-book.

6. External information channel

Pursuant to Chapter III of Directive (EU) 2019/1937, each Member State of the European Union shall be obliged to establish external information systems that allow for the receipt of communications that have not been dealt with in the internal information systems established for this purpose. In this regard, each Member State will designate a competent authority for this purpose.

The MIRAI GROUP consists of entities with offices in various countries of the European Union. Given the differences in regulations, specific external communication channels will be established by each country. As such:

- Interested parties in Spanish territory will be governed by the provisions of [Annex I](#).
- Interested parties in Portuguese territory will be governed by the provisions of [Annex II](#).
- Interested parties in French territory will be governed by the provisions of [Annex III](#).

Other entities constituent to the MIRAI GROUP that are not located within the European Union should contact the competent authority specified by each state.

7. Public disclosure

With regard to the list of irregularities established by Law 2/2023 of the 20th of February on the protection of persons reporting regulatory and anti-corruption infringements, Law 2016-1691 of the 9th of December, 2016 on transparency, the fight against corruption and the modernisation of economic life, and Law 93/2021 of the 20th of December, 2016 on the protection of persons reporting breaches of EU law, in the event of either of the two circumstances set out below, complainants may make a public disclosure under the protection established under the aforementioned laws:

- A complaint has been made through internal and/or external channels without appropriate action having been taken, or
- The complainant believes he/she has reasonable grounds to believe that:
 - The infringement may constitute an imminent or manifest danger to the public interest (e.g. emergency situation or risk of irreversible damage); or
 - In the case of external reporting to the competent authorities, there is a risk of retaliation, or there is little chance that the infringement will be effectively handled due to the particular circumstances of the case (e.g. concealment and/or destruction of evidence, or an authority colluding with the perpetrator of the infringement).

Public disclosure consists of making available to the public information on the actions or omissions referred to in Law 2/2023 of the 20th of February on the protection of persons reporting regulatory and anti-corruption infringements, Law 2016-1691 of the 9th of December 2016 on transparency, the fight against corruption and the modernisation of economic life, and Law 93/2021 of the 20th of December on the protection of informants and persons reporting violations of EU law.

Protection conditions in cases of public disclosure shall not be required of MIRAI GROUP in the event the person has disclosed information directly to the press, in accordance with the exercise of the right to freedom of expression and truthful information provided for in the Constitution and its supporting legislation.

ANNEXES

Annex I. External information channel - Spain

With regard to the list of irregularities established under Law 2/2023, of the 20th February, on the protection of persons reporting regulatory and anti-corruption infringements, complainants who are on Spanish territory may choose to:

- Submit the complaint, in the first instance, to the MIRAI GROUP Internal Information System Manager, in which case the complaint will be processed in accordance with this procedure.
- Submit the complaint, in the second instance, to the Independent Authority for the Protection of the Complainant, or
- Submit the complaint directly to the Independent Authority for the Protection of the Complainant.

The preferred channel will be the internal channel, by submitting the complaint to the Internal Information System Manager.

The information notified by the complainant to the Independent Authority for the Protection of persons who report breaches of EU law will be processed by that body in accordance with the provisions of Title III of Law 2/2023 of the 20th of February. The complainant will have the option of submitting the report anonymously. The Independent Authority for the Protection of persons who report breaches of EU law will acknowledge receipt of the communication received within five days, unless the complainant expressly waives receipt of communications relating to the investigation, or where the Independent Authority for the Protection of persons who report breaches of EU law considers that acknowledgement of receipt of the information would compromise the protection of the complainant's identity. The maximum time limit for processing communications by the Independent Authority for the Protection of persons who report breaches of EU law will be three months.

Annex II. External information channel - Portugal

With regard to the list of irregularities established under Law 93/2021 of the 20th December on the protection of persons reporting breaches of EU law, informants who are on Portuguese territory may choose to:

- Submit the complaint, in the first instance, to the MIRAI GROUP Internal Information System Manager, in which case the complaint will be processed in accordance with this procedure.
- Present the complaint, in the second instance, before the competent authorities listed in art. 12 of Law 93/2021, of the 20th of December, on the protection of persons reporting breaches of EU law.

Annex III. External information channel - France

With regard to the list of irregularities established under Law 2016-1691 of the 9th of December 2016 on transparency, the fight against corruption and the modernisation of economic life, informants who are on French territory may choose to:

- Submit the complaint, in the first instance, to the MIRAI GROUP Internal Information System Manager, in which case the complaint will be processed in accordance with this procedure. .
- Submit the complaint, in the second instance, to the competent authorities listed in Article 8(II) of Law 2016-1691 of the 9th of December, 2016 on transparency, the fight against corruption and the modernisation of economic life.
- Submit the complaint directly to the competent authorities listed in art. 8 section II of Law 2016-1691 of the 9th December, 2016 on transparency, the fight against corruption and the modernisation of economic life.