

# Global Whistleblower Policy Effective Date: March 28, 2024

Tripadvisor, Inc., together with its subsidiaries (collectively, the "Company"), is committed to conducting its business safely and with honesty and integrity. A culture of openness and accountability is essential to prevent illegal or unethical conduct and to address such conduct when it does occur. Establishing and maintaining best practices will allow the Company to run its business with the highest ethical standards. The Company has adopted this Global Whistleblower Policy (this "Policy") applicable to all shareholders, directors, officers, employees, contractors, consultants, volunteers, paid and non-paid trainees, as well as any other former employees, non-employees who work under the supervision and direction of contractors, subcontractors and suppliers of the Company, including those whose work-relationship is yet to begin but has obtained information regarding a potential breach during the recruitment process or other pre-contractual negotiation with the Company, or who obtained information regarding a potential breach in a work-related context with the Company which has since ended (the "Covered Persons"). Covered Persons are encouraged and expected to promptly raise any concerns of suspected wrongdoing as outlined in this Policy.

### I. Scope

In keeping with the Company's commitment to create a culture of authenticity and responsibility, the Company, through this Policy, has established procedures for the receipt, retention, and treatment of complaints, as well as for the submission of complaints through confidential and anonymous channels.

The procedures cover complaints or concerns regarding the following suspected wrongdoing:

- (i) Questionable accounting, internal accounting controls, financial reporting, or auditing matters (in each case, a "Financial Complaint"), that include:
  - any deficiency in or failure to comply with the Company's internal accounting controls;
  - any fraud or deliberate error in recording financial data or maintaining financial records of the Company;
  - any fraud or deliberate error in preparing, evaluating, reviewing or auditing any financial statement of the Company;
  - any misrepresentation or false statement to or by a senior officer or accountant concerning any matter contained in the financial records, financial reports or audit reports of the Company; and
  - any deviation from full and fair reporting of the Company's financial condition and/or its results of operations.
- (ii) Any other acts or omissions which may constitute infringements of law, including those that concern the following areas:
  - Public procurement;
  - Financial services, products and markets, and prevention of money laundering and terrorist financing;
  - Product safety and compliance;

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- Transport safety;
- Protection of the environment;
- Radiation protection and nuclear safety;
- Food and feed safety, animal health and welfare;
- Public health;
- Consumer protection;
- Protection of privacy and personal data, and security of network and information systems;
- Bribery and corruption.
- (iii) Breaches affecting the financial interests of the European Union ("EU").
- (iv) Breaches relating to the internal market, including infringements of the EU rules on competition and aid granted by the states, as well as infringements relating to the internal market in relation to acts that infringe the corporate tax rules or practices aimed at obtaining a tax advantage that distorts the object or purpose of the legislation applicable to corporate tax.
- (v) Acts or omissions that may constitute a serious or very serious criminal or administrative offense. In any case, all those serious or very serious criminal or administrative offenses that involve economic losses for the Public Treasury and for the Social Security will be understood to be included.
- (vi) Any acts or omissions that may constitute infringements of other codes or internal policies applicable to the Company.

## II. Procedures

A. The Company takes concerns or complaints seriously. Covered Persons wishing to submit concerns or complaints in accordance with this Policy can utilize the Company's <u>#BeHeard</u> Outreach Platform, which includes the ability for Covered Persons to report anonymously.

The Company does not tolerate retaliation against anyone who speaks openly about conduct they believe is contrary to this Policy – even if the concern is ultimately found to be unsubstantiated, as long as they have not knowingly made a false report.

All Covered Persons may submit reports via the #BeHeard Outreach Platform <u>webpage</u>. Alternatively, Covered Persons may choose to submit their complaints via telephone utilizing the following phone lines:

UK: \*+44 7480789103 US: \*+12402973966 or +1 866-375-1123

\*Please note that all calls must be made using a Mobile phone.

Current Company employees may additionally submit reports via the #BeHeard Outreach Program app (powered by Vault), available on the <u>Apple App Store</u> or <u>Google Play Store</u>.

B. Depending on the local laws of the Covered Person, you may also be entitled to request a face-to-face meeting to submit the complaint. A meeting will then be convened shortly thereafter and at all times in accordance within any applicable local law timeframes.

C. The Company shall maintain a record of all submitted complaints and concerns including key dates, investigation details and case outcomes.

### III. Investigation

A. The Company shall investigate and review the complaints or concerns submitted. The Company will establish a maximum period for responding to the investigation, which may not exceed three months from receipt of the complaint or, if no acknowledgement of receipt was received, three months from the expiration of the seven-day period following the communication, except in cases of particular complexity requiring an extension of the time limit, in which case it may be extended for a maximum of three additional months.

B. During the investigation, the Company may request further information, as necessary. If meetings are held during the investigation, a record of the meeting conversations will be shared with the Covered Person.

C. If the acts or omissions investigated could constitute a criminal offense, the information in the report may be referred to the appropriate law enforcement body or public authorities, in accordance with local laws.

C. Upon completion of the investigation or review, the Company may present the findings, as well as any recommended action, to either the Compliance Committee or the Audit Committee, as appropriate. Prompt and appropriate corrective or remedial action to address a complaint or concern may be taken when and as warranted.

### IV. Confidentiality, Privacy and Data Protection

The Company's internal procedures will safeguard the confidentiality of the identity of the Covered Person and of any third party mentioned in the communication to the maximum extent possible, as consistent with applicable laws and legal process. It may, for instance, be permissible to disclose such identities only as absolutely required in the context of investigations by relevant authorities, as compelled by court order in judicial proceedings, or where the complainant has intentionally revealed their identity in the context of a public disclosure. The Company also will ensure the protection of personal data, in accordance with applicable law, during the management and processing of whistleblower complaints.

Throughout the investigation process, the Company will ensure that any participants to investigations are informed of the importance of confidentiality and privacy.

### V. Zero Tolerance for Retaliation

A. This Policy prohibits any form of retaliation, threats of retaliation and attempts of retaliation against Covered Persons who submit complaints in good faith, under this Policy, to the Company or to the appropriate supervisory authority for whistleblower complaints. The measures numerated below will not be considered retaliation if carried out as part of the regular exercise of management powers under labor legislation, due to circumstances, facts, or accredited infractions, unrelated to the presentation of a whistleblower complaint under this Policy:

- (i) Suspension, lay-off, dismissal or equivalent measures.
- (ii) Imposition of any disciplinary measure, demotion or denial of promotions and any other substantial modification of working conditions.
- (iii) Failure to convert a temporary employment contract into an indefinite one, if the employee had legitimate expectations that he/she would be offered an indefinite job.
- (iv) Failure to renew, or early termination of, a temporary employment contract.
- (v) Withholding of training.
- (vi) Harm, including those of a reputational nature, particularly in social media, or economic losses, coercion, intimidation, harassment or isolation.
- (vii) Negative evaluation or references regarding work or professional performance.
- (viii) Inclusion in black-lists or dissemination of information in a specific sector, which hinder or prevent access to employment or the contracting of works or services.
- (ix) Denial or cancellation of a license or permit.
- (x) Discrimination, or unfavorable or unfair treatment.

### VI. External Reporting

Nothing in this Policy prohibits Covered Persons from reporting possible violations of the law or regulation to any governmental agency or entity, or making other disclosures protected under the whistleblower provisions of any applicable law or regulation. While Covered Persons are encouraged to file complaints or concerns internally in accordance with this Policy, they do not need the prior authorization of the Company to make any reports or disclosures to any governmental agency or entity and are not required to notify the Company that they have made such reports or disclosures.

### VII. Modification and Interpretation

The Company reserves the right to modify, discontinue or replace this Policy or any terms of the Policy at any time, with or without notice. In the event of a conflict between this Policy and applicable law, applicable law will prevail.

### VIII. Enforcement

Any alleged or actual violation of this Policy (a "Violation") shall be treated as a serious matter and must be immediately reported to the Compliance Team. The Compliance Team shall investigate the facts and circumstances surrounding any and all alleged Violations. In addition, any Violation of this Policy may result in disciplinary action up to and including potential termination.

### IX. Administration

The Compliance Team shall have primary responsibility for the administration of this Policy, working with the appropriate members of other departments. This Policy shall be disseminated to key personnel responsible for administration promptly following its adoption and from time to time thereafter as Company management shall deem appropriate. If you have any questions regarding a particular securities transaction, or the Policy generally, please do not hesitate to contact the Compliance Team at compliance@tripadvisor.com.