

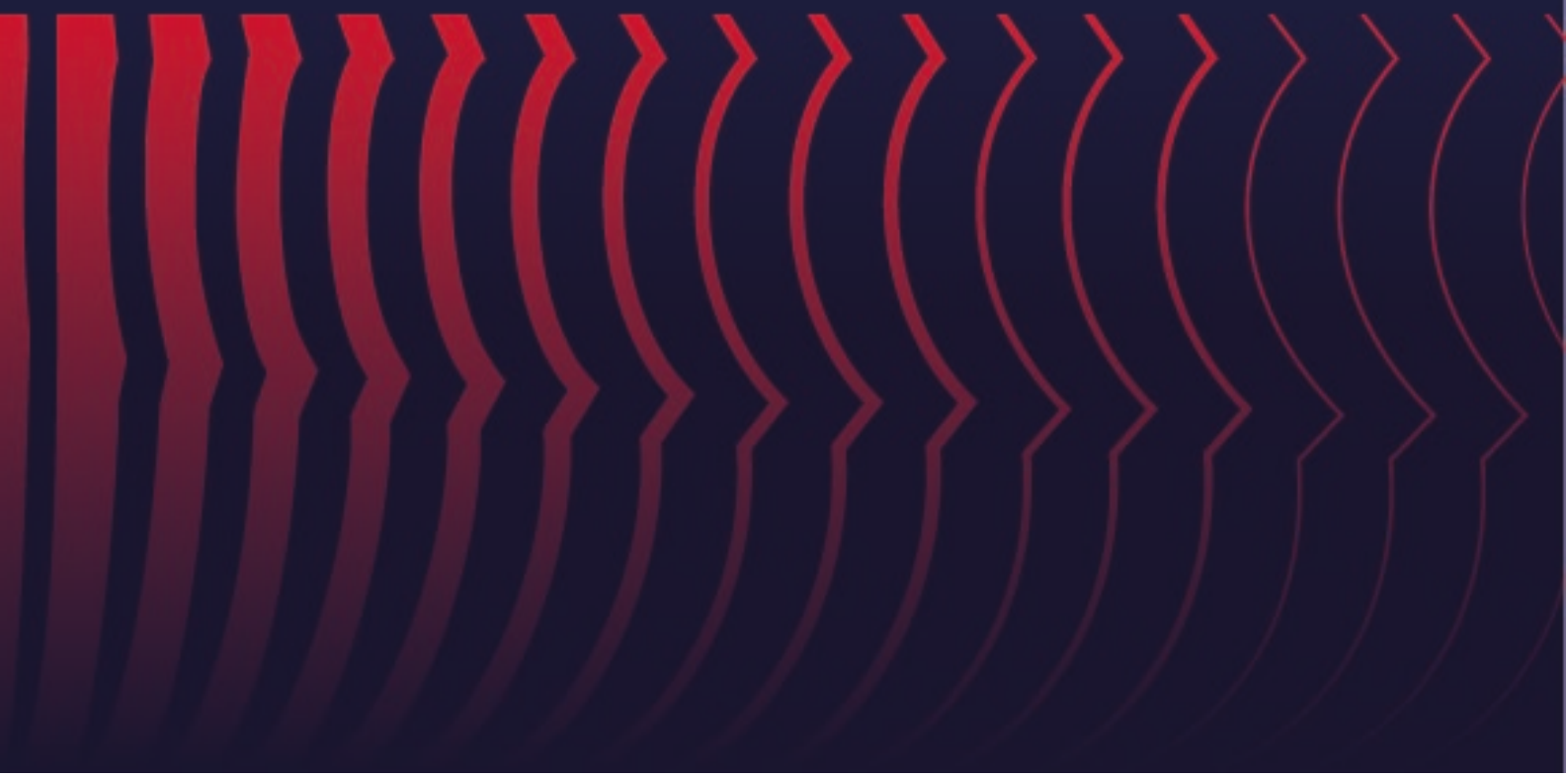


FC BARCELONA

INTERNAL INFORMATION SYSTEM POLICY (ETHICS CHANNEL)

VERSION 003

JUNE 2024





IMPORTANT INFORMATION ABOUT THIS DOCUMENT	
Identification of the document	<i>Internal Information System Policy (Ethics Channel)</i>
Territorial scope of the Compliance Management System	Global
Rules it governs	Compliance Policy Compliance Management System Manual
Rules that replace/change	Ethics Channel Management Policy
Related rules	Other documents that make up the <i>Compliance Management System</i> of FC BARCELONA
Business unit or function it affects	All units and functions of FC BARCELONA
Staff it affects	<i>All members of FC BARCELONA and Third Parties</i>
Employee responsible for its monitoring	<i>Compliance Area</i>
Date of approval	June 2024



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1. Goal

FC BARCELONA and its related entities (hereinafter, FC BARCELONA or the Club) are firm in their will to be entities committed to ethics and compliance with the laws. In this sense, we greatly value and encourage their members and other related *Third parties* to note and report any possible illicit behaviours contrary to internal regulations and current legislation.

This policy aims to define the general principles governing the *Internal Information System*, in which the *Ethics Channel* is located, establish the rights and duties of the *whistleblowers* and *Third parties* involved, as well as describe the operation of this system.

All *Members of FC BARCELONA* have an obligation to report behaviours, individual or collective, and actions that occur in the context of their activities at the Club and that may contravene the content of this text or other documents that make up the Compliance Management System of FC BARCELONA, regardless of whether these behaviours have been ordered or requested by a manager.

2. What is the *Internal Information System*

The *Internal Information System* is the system enabled by the Club to receive and respond to communications of actions or omissions that may constitute breaches, both of the Code of Ethics, internal regulations and current legislation. In this sense, this system includes both the *Ethics Channel* enabled as the preferred way to receive any type of *communication*, as well as investigations carried out ex officio or derived from internal analysis.

In relation to the *Ethics Channel*, it can be accessed through the following link:

<https://canaletic.fcbarcelona.cat/>

The *Ethics Channel* shall be the preferred *communication* channel to receive communications. This Channel is designed, established and managed securely, ensuring the confidentiality of the identity of the *whistleblower* and of any *Third parties* mentioned in the *communication*, as well as allowing communications to be made anonymously. It also guarantees the confidentiality of the actions carried out in the management and processing of the *communication*, as well as the protection of personal data that is processed, preventing access by unauthorised staff.

In the event that the *Members of FC BARCELONA* receive a *communication* of an infringement through any non-preferential channel, that is, not enabled to receive communications about infringements (e.g.



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corporate email or generic emails from the entity, messaging applications, by post, etc.) they must maintain the utmost confidentiality about the *communication* received, and they must avoid, among others, the disclosure of any information that could identify the *Whistleblower* and the other persons mentioned in the *communication*, and they must refer it immediately to the *Ethics Channel*. Failure to comply with the provisions of this section is considered a very serious infringement of this Policy.

Likewise, the *Whistleblower* has the possibility of communicating information about any Infringement to a *Whistleblower* Protection Authority, either directly or after having communicated the information through the *Ethics Channel*, for example, because they consider that the Infringement cannot be effectively dealt with or there is a risk of reprisals. The currently competent *whistleblower* protection authorities are:

European Union authority

Name	European Anti-Fraud Office (OLAF)
Contact details	https://anti-fraud.ec.europa.eu/index_es

State authority

Name	Independent Whistleblower Protection Authority (Autoritat Independent de la Protecció de l'Informant, A.A.I.)
Contact details	<i>(Pending creation)</i>

Authority of Catalonia

Name	Anti-Fraud Office of Catalonia
Contact details	https://www.antifrau.cat/

In the same way, the *Internal Information System* adequately complies with the obligations established in *Law 2/2023 of 20 February, regulating the protection of individuals who report regulatory infringements and the fight against corruption* (hereinafter Law 2/2023 on the protection of whistleblowers).



3. The Manager of the *Internal Information System*

The Manager of the *Internal Information System* will be the recipient and responsible for the management of communications received through the *Ethics Channel* and in charge of the investigations that, where appropriate, are carried out, with this person directing the *Compliance* Department.

The Manager of the *Internal Information System* will be appointed by the Board of Directors and their appointment or dismissal will be notified to the competent Independent Whistleblower Protection Authority within 10 business days following the date of their appointment or dismissal, duly specifying, where appropriate, the reasons for their dismissal.

While the Manager of the *Internal Information System* will be the recipient of the communications, they may assign a specialised external service provider to carry out their initial reception, which will require, among others, adequate guarantees of respect for the independence, confidentiality, data protection and secrecy of such communications, as well as the signing of the corresponding data processing contract.

The initial receipt of communications by an external *third party* may not imply a breach of the guarantees and requirements of this *Internal Information System*, nor an attribution of responsibility thereon to any person other than the Manager of the *Internal Information System*.

The Manager of the *Internal Information System* must carry out their functions independently and autonomously with respect to the rest of the Club's bodies, they may not receive instructions of any kind regarding the performance of these duties and must have all the personal and material means necessary to carry out their functions.

The Manager of the *Internal Information System* will periodically conduct training actions and awareness campaigns on the use of the *Internal Information System* to all *Members* of the Club, which will include, among others, the warning that any breach of this Policy is a very serious Infringement. They must also stress the obligation to redirect to the Manager of the System any *communication* that is received outside the channels enabled to receive infringement, specifically, outside the *Ethics Channel* and the obligation to maintain confidentiality about any information regarding a *communication* related to the *Internal Information System*.



4. Principles governing the *Internal Information System*

4.1 Confidentiality and anonymity

The information communicated through the *Ethics Channel* regarding the identity of a *whistleblower* or any other *Third party* mentioned in the *communication*, as well as the actions carried out in both the management and processing thereof, shall be considered confidential information. In this sense, the Club has established a series of measures and controls in order to guarantee and ensure the protection of this information.

The *Compliance* Department will ensure and guarantee at all times fulfilment of these measures, aimed at preserving the duty of confidentiality and integrity of all the information to which it has access through the *Ethics Channel*. However, it will ensure that there can be no unauthorised access to this information.

On the other hand, as indicated, communications can be made anonymously, without the need to identify oneself.

4.2 Personal data protection

Information communicated through the *Internal Information System* that contains personal data shall be processed in accordance with current regulations on data protection. The personal data will be processed in order to resolve the query and/or manage and process the *communication* made through the *Ethics Channel*. In order to fulfil these purposes, certain personal data and information of another nature will be collected, either directly by the *Compliance* Department or through the individuals determined by FC BARCELONA who are specifically contracted for communications management. This will guarantee the highest level of confidentiality and technical security.

FC BARCELONA will ensure in any case that the *Internal Information System* is a secure means, providing it with the measures required by regulations regarding the protection of personal data and information security. Also, in order to comply with the right of information established in the data protection regulations,



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FC BARCELONA has implemented the respective Privacy Policies in the data entry channels.

4.3 Security measures

The *Internal Information System* will consist of the appropriate technical and organisational security measures to avoid the risk of disclosure, unavailability and loss or destruction of the information, that is, guaranteeing the confidentiality, integrity and availability of the communications received.

4.4 Veracity and legality of information

All communications made must be based on an individual's own, accurate, truthful and lawful information. *Whistleblowers* are solely responsible for any false or inaccurate statements they provide, as well as for the internal, administrative and/or legal consequences that are applicable.

4.5 Diligence and objectivity

The communications received will be processed and answered respecting the established deadlines, as well as being managed impartially, taking into account the reality of the specific facts and, where appropriate, avoiding conflicts of interest.

4.6 Conservation of information

FC BARCELONA, through the *Compliance* Department, will process, manage and keep the information and personal data included in the communications and information derived from the management and processing thereof in accordance with the terms established in the current regulations on data protection, protection of *whistleblowers* and other applicable regulations. This information will also be deleted, blocked or anonymised once the legal deadlines have expired.

5. What can be communicated through the *Ethics Channel*

Through the *Ethics Channel*, communications may be made regarding actions or omissions that may constitute an infringement or non-compliance with current legislation (in accordance with the provisions of Article 2 of Law 2/2023 on the protection of whistleblowers) and internal regulations of FC BARCELONA.



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In addition, the *Ethics Channel* also allows for any requirements and queries to be made, that is, clarifications, answers or criteria on the scope, interpretation or compliance with the regulations applicable to FC BARCELONA and its related entities.

6. How to make a *communication to the Ethics Channel*

Communications may be made by name, identifying the *Whistleblower*, or entirely anonymously. In any of the cases, the guarantees and principles provided for in this Policy will be respected. The queries will always be by name, in order to provide a response to the *Whistleblower*.

In either case, on submitting a *communication* through the *Ethics Channel*, a **safe communication mailbox** is automatically generated, in order for it to serve as the effective means of *communication* between the *whistleblower* and the individuals responsible for managing the *communication* during its processing and resolution.

At the same time, the *Ethics Channel* allows communications to be made either in writing or verbally. Written communications must be carried out directly through completion of the form provided in the *Ethics Channel* itself, which also allows the inclusion of attached files.

Verbal communications can be conducted either through the *Ethics Channel* platform, or through a face-to-face meeting at the *Whistleblower's* request. In the event a verbal *communication* is made through the *Ethics Channel*, the voice recording option must be selected, while also indicating in the form that a recording is attached. In this case, the recorded voice will be automatically distorted by the platform, thus guaranteeing the anonymity of the person.

In the event that a face-to-face meeting is requested to conduct a verbal *communication*, the *Compliance* Department will meet with the *Whistleblower* within a maximum period of 7 calendar days.

- a) Prior to the meeting, you will be informed about the processing of your personal data in accordance with the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016. The face-to-face meeting must in any case be documented in one of the following ways, with the prior consent of the *whistleblower*:
 - a. by recording the conversation in a secure, durable and accessible format, or



- b. through a complete and accurate transcript of the conversation conducted by the staff responsible for processing it.

Without prejudice to the rights that correspond to them in accordance with the regulations on data protection, the *whistleblower* will be offered the opportunity to listen to the recording and/or check, rectify or accept the transcript of the conversation and sign it.

In the event that the *whistleblower* does not consent to the recording and/or transcribing of the meeting, it may not take place, and they must submit the *communication* in writing through the *Ethics Channel*.

7. Who can use the *Ethics Channel*

FC *BARCELONA* members have the right, but above all the obligation, to inform the *Compliance* Department of any data or indication of an action or omission that may constitute an infringement or breach.

Likewise and in accordance with this Policy, all club members, fans, players, suppliers, collaborators, sponsors and any other *Third parties* may use the *Ethics Channel*.

8. Information that this *communication* or query must contain

Communications or queries reported through the *Ethics Channel* must contain, at least:

- In the case of queries, a clear and detailed presentation of the question that requires a clarification or response.
- In the case of communications, a clear and detailed statement of the facts and the persons involved in the event, if they are known.

Alternatively, it is also possible to optionally indicate the following aspects:

- Name and contact details of the person making the communication, provided they do not want to make it anonymously.
- Connection with FC BARCELONA (worker, supplier, partner...).



- The identification of the company and country and, where applicable, the department or area in which the events are happening or have happened.
- The identification of the author of the event, as well as other possible participants and who may have knowledge about the event in question, if such information is available.
- Approximate date when the reported events took place.
- Any other information and/or attached documentation.

9. Management and access to the *Internal Information System*

The management of any *communication* corresponds exclusively to the *Compliance* Department's team. In addition, the following people will have access to the *Internal Information System* for their own functions:

- The Human Resources Department, when it is necessary to adopt disciplinary measures.
- The Legal Department, when it is necessary to take legal action.
- Those in charge of the processing that has been established (for example, external managers of the *Ethics Channel*, external advisers, etc.)
- If applicable, the Data Protection Officer.

Once the *communication* has been received, acknowledgement of receipt will be sent within a maximum period of 7 calendar days following the date of receipt, unless this may jeopardise the confidentiality of the *communication*.

In the management and processing of the *communication*, the *Compliance* Department shall act in accordance with the applicable provisions, among others, the Procedure for the management and processing of communications. This procedure, approved by the Board of Directors, includes the guidelines to be followed by the *Compliance* Department to carry out the management and processing of communications, guaranteeing all protection measures required in current legislation.

10. Guarantees and rights

10.1 Guarantees and rights of the *whistleblowers*

Confidentiality. *Whistleblowers* have the right to their identity not being revealed without their express consent (whether they provide their data, or they do not and subsequently their identity is discovered) to any person other than the *Compliance* Department and other authorised personnel, except when it constitutes an obligation, necessary and proportionate, imposed by current legislation or by an



investigation within the framework of a judicial process. In the latter case, they will be informed that their identity will be disclosed, unless such information could compromise the investigation or judicial procedure.

Prohibition of reprisals: it is necessary to guarantee the absence of any form of reprisals against *whistleblowers* because they have submitted a *communication*, provided it is in good faith, including both threats or intimidation. In accordance with the provisions of current legislation, a reprisal is any act or omission that is prohibited by law, or that, directly or indirectly, involves unfavourable treatment that places the people who suffer it at a disadvantage with respect to other people in an occupational or professional context, solely due to their status as a *whistleblower*, or for having made a public disclosure. Specifically, the following actions, among others, are considered to be reprisals:

- suspension, dismissal, discharge or equivalent measures;
- demotion or denial of promotions;
- change of workplace, change of location of workplace, reduction of wages or change of working hours;
- denial of training;
- evaluation or negative references regarding their work results;
- imposition of any disciplinary measure, caution or other sanction, including monetary sanctions;
- coercion, intimidation, harassment or ostracism;
- discrimination or unfair or unfavourable treatment;
- not converting a temporary employment contract into an indefinite one, if the complainant had legitimate expectations that an indefinite job would be offered to them;
- not renew or terminate a temporary employment contract early;
- damage, including reputation, especially on social media, or financial losses, including loss of business and revenue;
- blacklisting on the basis of a sectoral, informal or formal agreement, which may imply that in the future the individual will not find employment in this sector;
- early termination or cancellation of contracts for goods or services;



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- cancellation of a license or permission;
- medical or psychiatric references.

Persons related to the *Whistleblower* may not suffer any type of reprisals in the same manner as the *Whistleblower*, it being understood that, unless otherwise stated, the references to *whistleblowers* in relation to reprisals will include these people. Among others, these are the people who help the *Whistleblower* during the investigation process; co-workers, family members and other *third parties* who may suffer reprisals due to their relationship with the *whistleblower*; as well as the legal entities with whom they maintain any type of employment relationship or have a significant participation in the *Whistleblower's* capital or voting rights.

The following claims are expressly excluded from protection:

- Those that have been inadmissible for any of the following reasons:
 - The facts reported have no credibility at all.
 - The facts reported do not constitute an infringement.
 - The *communication* clearly lacks a foundation or there are indications that the information of the complaint has been obtained through the commission of a crime, opening, in this case, the corresponding investigation regarding the latter facts.
 - The *communication* does not contain new and significant information about an infringement compared to information from a previous complaint, with respect to which the investigation has been concluded, unless there are de facto or legal circumstances that justify a different follow-up.
- They relate to interpersonal conflicts or those that affect only *the whistleblower* and the *person under investigation*.
- The facts of which are either public or rumours.
- The facts of which are not infringements once the corresponding investigation is completed.

Support measures: individuals who communicate information through the *Ethics Channel* will have access to support measures by the Club in addition to the competent Authorities and, should it be applicable, by the Independent Whistleblower Protection Authority (A.A.I). Specifically, FC BARCELONA will provide complete and independent information and advice on the procedures and resources available, protection against reprisals and rights of the affected individual.



Information: the *whistleblower* will be informed about the end of the investigation and the planned measures to be adopted.

10.2 Guarantees and rights of the *person under investigation*

Confidentiality: the *person under investigation* has the right to their identity not being revealed without their express consent to any person other than the *Compliance* Department and other authorised staff, except when it constitutes an obligation, necessary and proportionate, imposed by current legislation or by an investigation within the framework of a judicial process.

Presumption of innocence and right to honour: the *person under investigation* has the right to the presumption of innocence, and therefore they cannot be sanctioned or penalised until the investigation ends. Notwithstanding the foregoing, in the event that during the investigation it is detected that the *person under investigation* continues to commit infringements, precautionary measures may be taken in accordance and with the limitations provided for in the regulations in force at all times.

Right to declare, to present evidence and assistance: the *person under investigation* has the right to declare in the investigation procedure or to take advantage of their right not to testify against themselves or to confess themselves guilty. They will also have the right to use the evidence they consider appropriate for their defence (witnesses, documents, etc.), in any case, in all investigations, the *person under investigation* must be given the opportunity to declare and provide evidence before the end thereof. Likewise, in accordance with current legislation, they may declare accompanied by a representative of the employees or lawyer, if they request it in advance and provided that the representative or lawyer is not involved in the facts being investigated. This circumstance will be recorded in the minutes of the declaration.

Information and access to the file: the *person under investigation* has the right to know about the existence of a complaint filed against them and to be informed of the actions or omissions attributed to them, in addition to facilitating access to the investigation file, to know the results of the investigation and the corrective measures that, if applicable, are applied, except for that information that cannot be reported in accordance with current legislation, such as the identity of the *whistleblower*. If this is the case, they will be given information before they are summoned to make a statement. In the event that the claim is not accurate or truthful or is not constitutive of anything illicit, the *person under investigation* has the right to have it recorded as such.



Right to a fair procedure: the *person under investigation* has the right to a process with all the guarantees, respecting the legal provisions and internal regulations applicable to the process, that will include, in addition to those described above and, among others, respect for the established deadlines (without undue delay) and the adoption of measures proportional to the severity of the facts that occurred (proportionality of the sanction or penalty).

11. Responsibilities

11.1 Board of Directors

With regard to this Policy, the Board of Directors' obligations are as follow:

- Formally approve this Policy and all modifications or updates that may be required to maintain its validity and effectiveness.
- The Board of Directors is responsible for adopting the relevant decisions regarding communications about events that may generate criminal liability for FC BARCELONA, once the conclusions drawn up by the person in charge of the *Compliance* Department have been received.
- In relation to the previous point, the Board of Directors will inform the person in charge of the *Compliance* Department of the actions agreed or ratified, so that they can be duly documented and registered.

11.2 Compliance Department

With regard to this Policy, the *Compliance* Department's obligations are as follow:

- Ensure the proper functioning of the *Internal Information System*.
- Receive all communications that arrive through the *Ethics Channel*.
- Manage and process communications received through the *Ethics Channel* in accordance with the provisions of the Procedure for managing and processing communications.
- Communicate to the Board of Directors the conclusions of the communications received that may generate criminal liability for FC BARCELONA.
- Carry out training and awareness-raising actions on the use of the *Internal Information System*, as well as on the essential principles that govern its management.



12. Declaration of compliance and disciplinary regime

As compliance with ethical standards and standards compromises the whole of FC BARCELONA and is a strategic goal for FC BARCELONA, all *FC BARCELONA members* are expected to know and respect the content of this Policy.

FC BARCELONA will react immediately to possible breaches of the provisions of this Policy within the parameters established in current legislation.

FC BARCELONA members who violate this Policy will be sanctioned in accordance with the provisions of current legislation and the internal regulations of FC BARCELONA.

13. Update and improvement of this policy

This Policy will be updated periodically in order to reflect the changes and improvements made.

There will be a constant verification of the application of this Policy with proposals of the appropriate modifications in the following circumstances:

- When relevant Infringements of the Policy are revealed.
- When there are significant changes in FC BARCELONA, in the control structure or in an activity it develops.
- When there are relevant legal or jurisprudential modifications that advise or require it.



Appendix I

Definitions

Below are the definitions of those concepts that will be used frequently in this document (quoted in *italics*):

- **Members of FC BARCELONA:** the members of the *Board of Directors*, the governing bodies of the entities that make up FC BARCELONA and the executives, sports professionals (players and technical staff), workers, temporary workers or those under collaboration agreements, volunteers and the rest of individuals hierarchically subordinated to any of the above.
- **Third:** a natural or legal person or an independent body of FC BARCELONA.
- **Ethics channel:** platform that guarantees the direct, confidential and secure *communication* of communications, both by the *Members of the Organisation* and *Third Parties*.
- **Internal Information System:** FC BARCELONA'S system for receiving and managing communications on Infringements, which includes both the preferred information channel, mailbox or reception channel (*Ethics Channel*), as well as the Manager of the System and the procedure for managing such communications.
- **Communication:** *communication* of information about Infringements of the law or the internal regulations of FC BARCELONA.
- **Whistleblower:** any person including *members of FC BARCELONA*, who communicates an Infringement through the *Ethics Channel* or who formulates a query.
- **Person under investigation/person affected by the communication:** person to whom the Infringement is attributed to or associated with.