

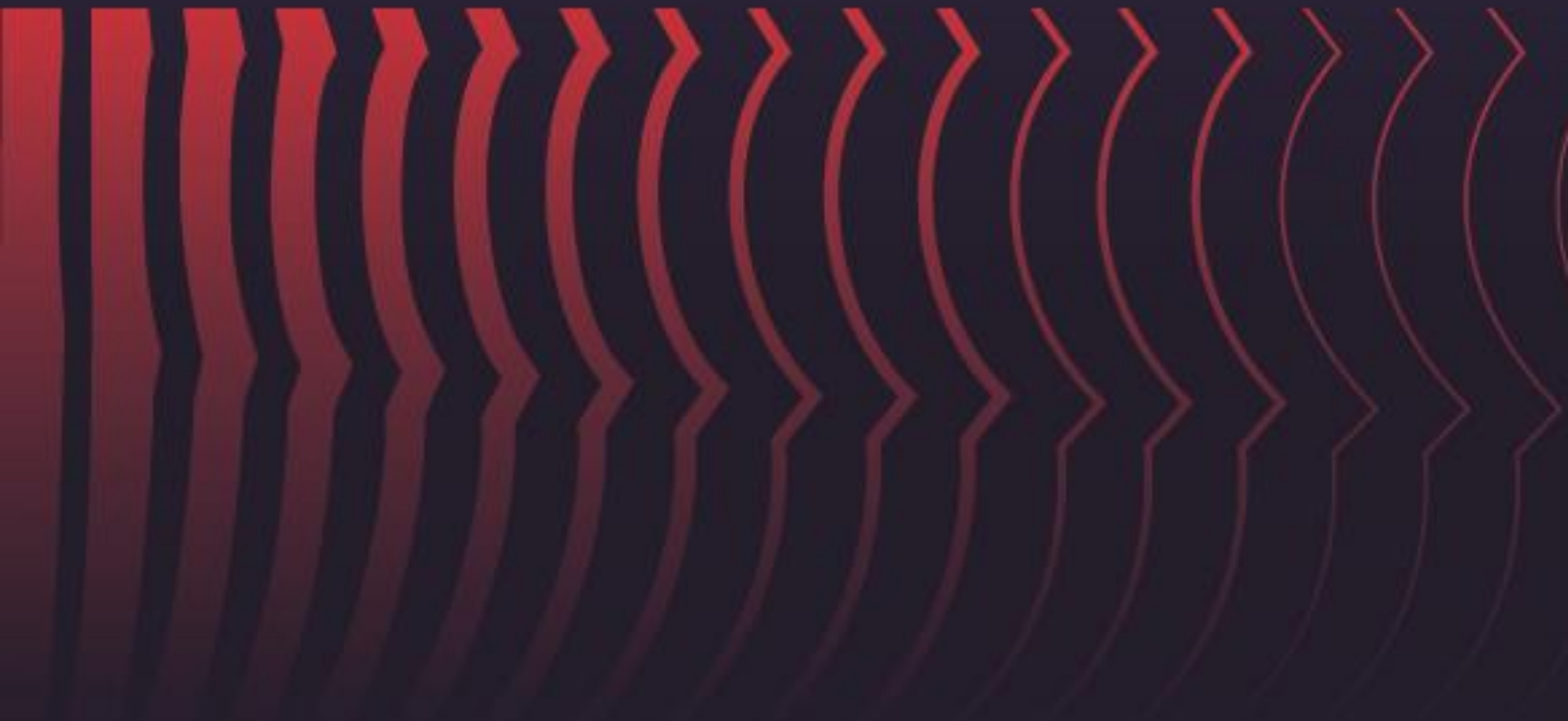


FC BARCELONA

COMPLIANCE POLICY

VERSION 004

NOVEMBER 2024





IMPORTANT INFORMATION ABOUT THIS DOCUMENT	
Policy Identification	<i>Compliance Policy</i>
Territorial scope of application of the Policy	Global
Regulations developed	Ethics Code
Regulations it replaces	Compliance Policy version 003
Regulations that it repeals	None
Related regulations	Other documents that make up the <i>FC BARCELONA</i> Compliance Management System
Business unit or function affected	All FC BARCELONA units and functions
Staff affected	All <i>FC BARCELONA</i> Members and Business Partners, as applicable.
Primary responsible for your surveillance	<i>Compliance Area</i>
Date of approval	November 2024



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1. Objective and purpose

The *Compliance Policy* develops the provisions of the Code of Ethics of Fútbol Club Barcelona and its related entities (hereinafter, FC BARCELONA), ratifying ***FC BARCELONA's desire to maintain a conduct that respects both the rules and its ethical values***, and therefore defines its framework of ***compliance principles***.

This *Policy* is consistent with FC BARCELONA's culture of integrity and respect for the regulations and takes into account not only its interests, but also the demands that may be made by its stakeholders. In this sense, it is a text that coincides with the strategic objectives of FC BARCELONA and, consequently, with its ***determination not to tolerate any conduct within it that may constitute non-conformity or non-compliance with Compliance***. For this reason, the maximum commitment of the Board of *Directors*, *Executive Management* and the rest of the *Members* is requested to comply with its provisions.

Thus, this *Policy* establishes the basic guidelines on *Compliance* for FC BARCELONA and ensures reasonable compliance with the commitments and obligations arising from the regulatory blocks identified by FC BARCELONA that are detailed in ***Annex III*** of this document.

The definitions of the most commonly used concepts in this document (written in *italics*) are set out in ***Annex I*** of the same document.

2. Entities, people and activities affected

2.1 Affected entities and individuals

This *Policy* is mandatory and applicable globally to FC BARCELONA. Its *Members* must respect its content, regardless of the position they hold and the territory in which they are located, unless the applicable law of the jurisdiction in which they practice establishes stricter provisions, which will prevail over this *Policy*.

In accordance with the above provision, although this *Policy* is applicable to FC BARCELONA *Members*, it may also be extended, in whole or in part, to *Business Partners*, provided that the specific circumstances so advise in each case.



2.2 Affected activities

The activities affected by this *Policy* are all the activities carried out by FC BARCELONA in compliance with the purposes described in Article 4 of its Statutes or in accordance with the corporate purpose of its related entities.

3. Organizational measures

3.1. The Compliance Function

3.1.1 Chief Compliance Officer

The Compliance Function is conceived as a one-person body that falls under the figure of the *Chief Compliance Officer*.

This body is responsible ***for monitoring and supervising the Compliance Management System***, which consists of FC BARCELONA's programme of compliance with the rules, policies, procedures and internal controls aimed, among other objectives, at ensuring the prevention, detection and immediate management of unlawful behaviour.

The *Board of Directors* has appointed the figure of *Chief Compliance Officer* and has endowed him with autonomous powers of initiative and control, as well as the maximum possible independence for the development of his mission, so that he is free of any business constraints that may impair his performance.

In accordance with the provisions of the *Policy*, the figure of *Chief Compliance Officer* has the full support of the Board of *Directors*, to which he has direct access. In this sense, he/she is entitled to freely access both the documents of FC BARCELONA and its *Members* if he/she needs it for the development of his/her mission. All *Members* are obliged to provide it immediately with the documents and information requested in the exercise of its functions.

The figure of *Chief Compliance Officer* exercises their functions autonomously, without needing specific mandates to exercise them, under the provisions of this *Policy* and the provisions of the *Compliance Management System Manual*.



The independence of the Chief *Compliance Officer* function guarantees neutrality in decision-making. This independence is reinforced by their direct access to the *Board of Directors* and, therefore, by the distance from the executive team and the middle positions responsible for operational management. In addition, the evaluation of the performance of the figure of Chief *Compliance Officer* is ultimately the responsibility of the *Board of Directors*.

The *Chief Compliance Officer* profile requires the following skills:

- Knowledge of the functioning of FC BARCELONA, its corporate culture and the activities it carries out.
- Knowledge of risk management, among others, allows you to identify events that are potentially contrary to laws and internal regulations.
- Knowledge of internal investigations and analysis of facts potentially contrary to the law and domestic regulations.
- Ability to detect and evaluate the impact of the applicable regulations in relation to the activities of FC BARCELONA.
- Unquestionable ethical trajectory, without any involvement in breaches or circumstances that point to unethical or illegal behavior.
- Adequate communicative, coordination and leadership skills.

3.1.2 Main responsibilities

The following is a structured grouping of the main responsibilities of the Chief *Compliance Officer* in relation to the *Compliance Management System*:

1. To promote the operation and supervise the **implementation** of the FC BARCELONA Compliance Management System and to ensure that all the *Subjects affected by this document* have access to the applicable regulations in order to prevent *Compliance Risks*.
2. Identify the **Compliance obligations that affect the club, especially those derived from the Compliance regulatory blocks indicated in Annex III, ensure that they are kept** up to date and disseminate them to FC BARCELONA Members.



3. Identify and manage Compliance **Risks** associated with potential breaches of the aforementioned obligations and analyse and assess them in order to prioritise actions and allocate resources to prevent, detect and manage them immediately.
4. To promote **awareness and training cycles** so that the *Subjects affected by this document* have the **knowledge and skills** necessary to assume their responsibilities with respect to the prevention, detection and management of *Compliance Risks*.
5. To advise, not only the *Board of Directors*, but also to any other member of FC BARCELONA who needs the support of the figure of *Chief Compliance Officer* and **to report** to the *Board of Directors* on the results derived from the execution of the *Compliance Management System* and on their own performance.
6. Manage the **Internal Information System (ethics channel)** as a tool enabled by the Club to receive and respond to communications of actions or omissions that may constitute breaches, both of the Code of Ethics and internal regulations, as well as of current legislation, in accordance with the Management Policy of the Internal Information System.
7. Identify in a proper manner and in the appropriate format, not only the **information** of the pillars of the *Compliance Management System*, but also the **documentation** derived from its **execution** and facilitate its availability (unless, for reasons of confidentiality, it is only accessible to certain areas or certain positions), the suitability for its use, the traceability of access and the preservation of readability.
8. **Measure the performance** of FC BARCELONA's *Compliance Management System* through indicators, ensure that all its elements operate correctly and also promote **review** and **continuous improvement**.



3.2 The Ethics and Transparency Committee

The FC BARCELONA Ethics and Transparency Committee is a collegiate, statutory, permanent and consultative body, which is made up of five members appointed by the Board of *Directors*, at the request of the President.

The main objective of the Ethics and Transparency Committee is to process those queries related to the ethical principles, values, identity and transparency of the Club.

The Commission will be assigned the functions determined by its own operating regulations, highlighting among them the one mentioned in the previous paragraph.

3.3 Internal Audit Function

The Internal Audit Function will be assigned the functions determined by its own regulations, including the verification of the Compliance Management System.

The Audit Function will maintain a direct relationship with the Compliance Area through free and open communication, supporting and ensuring its independence and ensuring that the compliance function is effective.

3.4 Obligations of FC BARCELONA Members

To the extent that compliance with the Law and the correct development of the *Compliance Management System* are the responsibility of all *Members*, all of them are expected to (i) ensure compliance with the provisions of this document and maintain at all times an ethical conduct that is contrary to the commission of illegal acts or the assumption of Compliance Risks., and (ii) immediately attend to the indications they may receive from the figure of *Chief Compliance Officer* in the exercise of the functions described above.

3.4.1 The Board of directors

The *Board* of Directors of FC BARCELONA not only supports the person who holds the management of the Compliance Area in the exercise of their functions, but also actively promotes the culture of *Compliance* at FC BARCELONA and ensures that the figure of *Chief Compliance*



Officer has the appropriate resources to effectively execute the *Compliance Management System* and encourages the use of procedures and channels enabled to notify potentially illicit conduct that may affect FC BARCELONA and its activities, among other issues.

The leadership exercised in FC BARCELONA by its *Board of Directors* means that they are assigned, in addition to the obligations that correspond to all FC *BARCELONA Members*, the following outstanding obligations:

(i) Obligations of the Board of Directors

The *Board of Directors* is responsible for formally approving this *Policy* – and any updates it may require – and for promoting the adoption and implementation of a *Compliance Management System* suitable for FC BARCELONA, suitable for preventing, detecting and managing *Compliance Risks* that may threaten it.

Notwithstanding the foregoing, the content of the Annexes to this document may vary according to the evolution of FC BARCELONA and in this case it will not be necessary for the modifications to be approved by the *Board of Directors*, provided that the modifications do not entail significant and substantial changes. In the latter case, the approval of the Board of Directors will be required.

Likewise, the *Board of Directors* is also responsible for the formal approval of the Policies developed by FC BARCELONA to cover the main regulatory blocks identified by it mentioned in ***Annex III*** of this *Policy*.

FC BARCELONA has assigned the supervision of the operation and compliance of the *Compliance Management System* to a body of the legal entity with autonomous powers of initiative and control, the figure of *Chief Compliance Officer*, and corresponds to the *Board of Directors* its designation, the formal approval of the creation of this body, the granting of the necessary autonomous powers of initiative and control and the provision of adequate and sufficient financial, material and human resources so that it can effectively carry out its task.

As responsible for the adoption of the *Compliance Management System*, he/she is responsible for periodically evaluating its effectiveness, with the help of the reports and information provided by the *Chief Compliance Officer*, and modifies it, if necessary, when he/she becomes aware, from any source, of the existence of serious breaches or when there are significant changes in the



circumstances affecting FC BARCELONA with respect to the evaluation of your *Compliance Risks* or the *Compliance* objectives set for it.

Similarly, in accordance with the provisions of the *Compliance Management System Manual* in relation to Compliance Reports, the Board of Directors is responsible for receiving, reviewing and signing the reports sent to it by the Chief *Compliance Officer* and for adopting the proposed actions or promoting those it considers most appropriate to properly manage the *identified Compliance Risks*. The *Board of Directors* also ensures that training processes are established at FC BARCELONA on the will of FC BARCELONA in order to reduce the probability of Compliance Risks that have received a higher than low level of materialisation. The Board of Directors must review, at the proposal of the Chief *Compliance Officer*, the procedures and controls associated with the delegation of decision-making powers in areas where there are Compliance Risks, when such delegations exist.

3.4.2 Executive management

FC BARCELONA's Executive management actively promotes the culture of *Compliance* at FC BARCELONA and encourages the use of procedures and channels enabled to report potentially unlawful conduct that may affect FC BARCELONA and its activities, among other issues.

(ii) Obligations of Executive management

FC BARCELONA's *Executive management* collaborates with the *Board of Directors* in the exercise of its responsibilities, especially with regard to the transmission of *the Entity's Compliance culture* and its ***zero tolerance for conduct that may lead to the commission of unlawful acts***.

Due to its proximity to FC BARCELONA's strategic and operational objectives and its hierarchical position, Executive management is responsible for directing and supporting all FC BARCELONA Members in the exercise of their *Compliance obligations* and for ensuring that they all integrate them when carrying out their daily activities. In this regard, in terms of the exercise of its executive functions, Executive management ensures that the requirements arising from the *Compliance Management System* are integrated into all processes and procedures and directs and supports *Members* in terms of compliance with the *requirements* and effectiveness of the *System*.



It must also ensure the availability of adequate and sufficient resources to effectively implement the *System* and communicate internally the importance of this implementation in line with the provisions of this *Policy*.

When the cases of delegation of responsibility for decision-making occur, Executive management will ensure that no potential or actual conflicts of interest are incurred and may base the areas in which Compliance Risks exist on the assessment of the figure of Chief Compliance Officer.

Executive management will actively collaborate in the processes of identification, analysis and evaluation of *Compliance Risks*. On the other hand, it will also be responsible for encouraging Members to use the Internal Information System enabled for them and for *Third Parties* to report actions or omissions that may constitute breaches, both of the Code of Ethics and internal regulations, as well as of current legislation, which may affect FC BARCELONA and its activities.

With regard to the communications made by *FC BARCELONA Members* on activities related to *Compliance Risks*, Executive management guarantees the absence of retaliation, discrimination or sanctions due to communications made in good faith or actions aimed at preventing participation in illegal actions.

3.4.3 All FC BARCELONA members

All *FC BARCELONA Members* are responsible for knowing, observing and applying the provisions of this *Policy* and for collaborating with the Chief *Compliance Officer*, the *Board of Directors* and Executive management when necessary.

Likewise, all must immediately notify the Chief *Compliance Officer* of any action aimed at preventing or remedying the possible commission of an unlawful or potentially unlawful act of which they are aware and/or that is being managed without the apparent intervention of the figure of *Chief Compliance Officer*.

In addition, all *FC BARCELONA Members* are expected to commit to complying with this *Policy*, attend the training sessions on *Compliance* established as a result of their role or position and immediately provide the information and documentation requested by the Chief *Compliance Officer*.



4. Knowledge and declaration of conformity

This *Policy*, and also the different policies that are part of the internal regulations of FC BARCELONA, are delivered and made available to all *FC BARCELONA Members* through the Club's Website.

FC BARCELONA will also make the Code of Ethics available to its *Business Partners* through its website. In addition, it will deliver and make available to them, by other means, the policies that may be applied to them depending on the relationship they maintain.

Members who occupy positions specially exposed in Compliance Risks will be asked to make an annual declaration of conformity, according to the model incorporated as Annex IV. Similarly, Business Partners will be asked to comply with the Code of Ethics and also, where appropriate, with other policies, according to the model that is incorporated as **Annex V**.

5. Ethics Channel and disciplinary regime

The commitment to compliance with ethical rules and standards commits all FC Barcelona members and business partners, and is a strategic objective for the Club. It is for this reason that it is expected that all members of FC Barcelona know and respect the content of this rule. Any FC Barcelona Member who detects a breach of internal regulations or current legislation must notify Compliance through the Ethics Channel.

FC Barcelona will guarantee the confidential treatment of all communications received through the Ethics Channel, as well as the absence of reprisals of any kind against whistleblowers in good faith.

To find out how to access and use the Ethics Channel, as well as obtain more information about it, you can consult the Management Policy of the Internal Information System published on the Internal Regulations Portal and on the FC Barcelona website.

FC Barcelona will react immediately to any breaches of the provisions of this rule, within the parameters established in current legislation. In this sense, FC Barcelona members who infringe this rule may be sanctioned in accordance with the provisions of current legislation, applicable collective bargaining agreement and applicable internal regulations.



6. Updating and improving this standard

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

FC Barcelona will carry out a periodic verification of the application of this rule and will propose the appropriate modifications in the following circumstances:

1. When it is deemed convenient for the better functioning of the Club.
2. When relevant infringements of the rule are revealed, its lack of effectiveness or obvious shortcomings that make it advisable to modify it
3. When there are significant changes in FC Barcelona, in the control structure or in the activity it carries out.
4. When there are relevant legal or jurisprudential modifications that make it advisable.



Annex I

Definitions

The following are the definitions of those concepts that will be used frequently in this document:

- **FC BARCELONA:** includes FC Barcelona and its related entities
- **Board of Directors:** the collegiate governing body of Fútbol Club Barcelona with the function of promoting and directing social activities through the acts of administration, management, representation, disposition and execution that are necessary for the fulfilment of the purposes of Fútbol Club Barcelona and the General Assembly.
- **Chief Compliance Officer:** a single-person body with autonomous powers of initiative and control, which is entrusted with the responsibility of supervising the operation and observance of the *Compliance Management System*.
- **Members:** the members of the *Board of Directors* and the administrative bodies of the entities that make up FC Barcelona and the executives, sports professionals (players and coaching staff), employees, temporary workers or employees or under a collaboration agreement, volunteers and the rest of the people under hierarchical subordination to any of the above.
- **Business Partners:** any legal or natural person that is not a *Member* with whom FC BARCELONA maintains or plans to establish any type of business relationship. This includes, among others, intermediaries such as agents or commission agents, external advisors, *joint ventures* or natural or legal persons hired by FC Barcelona for the delivery of goods or the provision of services.
- **Subjects affected by this document:** all *FC BARCELONA Members* and *Business Partners* as determined, when it is advisable or necessary to transfer all or part of the content of this Document to them.
- **Third party:** a natural or legal person or a body independent of the *Entity*.
- **Compliance Management System Manual:** text that includes the rules and organisational documents existing within FC Barcelona in the field of *Compliance*, including the measures designed to assess, prevent, detect and manage *Compliance Risks* as soon as possible.
- **Compliance Management System:** an organisation and management system to prevent non-compliance that aims to prevent, detect and manage *Compliance Risks*, through integration into business processes, as well as measurement for continuous improvement, and whose essential basis is manifested in the *Compliance Policy* and in the *Compliance Management System Manual*.



FC BARCELONA

- **Compliance Risk:** risk related to the uncertainty regarding non-compliance and/or non-compliance with the *Compliance Requirements*. The different types of *Compliance Risks* include criminal risks, tax risks, and privacy risks, among others.
- **Non-conformity:** *failure to comply* with an obligation or an internal requirement.
- **Non-compliance:** behaviour that, by action or omission, entails the infringement of the regulations applicable to FC Barcelona. A *non-compliance*, depending on its seriousness, can range from a simple *formal breach* of a requirement included in an internal rule to the commission of acts constituting a crime potentially attributable to FC BARCELONA.
- **Internal Information System:** platform that guarantees direct, confidential and secure communication of *Communications and Queries* by both *FC BARCELONA Members* and *Third Parties*.
- **Staff occupying particularly exposed positions:** *Member of FC BARCELONA* who holds a position with a *Compliance Risk* of a higher level below according to the *Compliance Risk assessment*.
- **Compliance Policy:** set of provisions included in this document, hereinafter also referred to as "**Policy**".



Annex II

Entities adhering to the *Compliance Policy*

Entities adhering to the <i>Compliance Policy</i>	
Company name	Body competent in the adoption of the agreement
FUNDACIÓ FUTBOL CLUB BARCELONA	Board
BARÇA LICENSING AND MERCHANDISING	Board of Directors
BARÇA PRODUCCIONS	Board of Directors
BARÇA INNOVATION HUB	Board of Directors
BRIDGEBURG	Board of Directors
FC BARCELONA HK LIMITED	Board of Directors
FC BARCELONA NORTH AMERICA LLC	Board of Directors



Annex III

Main regulatory blocks

a) Regulatory blocks of the Compliance Area

Normative blocks	Compliance Officer	Role of the Chief Compliance Officer
Penal	<i>Chief Compliance Officer</i>	The figure of <i>Chief Compliance Officer</i> directly manages this source of obligations.
Child protection	<i>Chief Compliance Officer</i>	The figure of <i>Chief Compliance Officer</i> directly manages this source of obligations.
Anti-Money Laundering	<i>Chief Compliance Officer</i>	The figure of <i>Chief Compliance Officer</i> directly manages this source of obligations.



Annex IV

Example: Formal declaration of conformity

This document is indicative and exemplifying with respect to the content that a declaration of conformity must have. The Computer System for the acceptance of declarations of conformity implemented by FC Barcelona may vary in terms of format, structure and content, provided that the minimum content indicated below is respected.

Staff in specially exposed positions

FC BARCELONA

Declaration of conformity

By means of this statement, the undersigned acknowledges that he has received the following documents, that he has read them and that he agrees with their contents:

- *FC BARCELONA Code of Ethics*
- *Compliance Policy*
- *Catalogue of criminal risks and parameters of conduct that can be expected*
- *[For personnel especially exposed to corruption risks: Integrity and anti-corruption policies.]*
- *[Other] (specify)*

It declares, therefore, that it will be governed by its content and will adopt the behaviors that are established.

These documents regulate matters of importance to FC BARCELONA and, therefore, failure to comply with the provisions of the same can lead to extremely serious consequences in the workplace.

Name:

Signature:

Date of declaration:



Annex V

Example: Formal declaration of conformity (in the form of a "letter")

FC BARCELONA business partners who present a *Compliance Risk* of a higher to low level.

FC BARCELONA

[Third Company]

[Address of the third company]

Re: Declaration of conformity

Welcome gentlemen,

Through this letter we inform you that we have had access to the following documents of your organization:

- *Code of Ethics* [website where it is located]
- *Catalogue of criminal risks and behavioural parameters to expect* [website where located]
- *Integrity and Anti-Corruption Policy* [website where located]
- [Other] [web pages where they are located]

In relation to these and having read their content, we express our agreement with their principles and undertake to maintain conduct in accordance with them.

In addition, we agree to provide them with access to our facilities for verification purposes and, if necessary, subject to the verification procedures that they indicate.

We are aware that these documents regulate matters of great importance to FC BARCELONA, so that substantial non-compliance with their content on our part may lead to the termination of the business relations they maintain with us for just cause.

Name of the representative of / of [Third Party Company]:

Signature:

Charge:

Date of declaration: