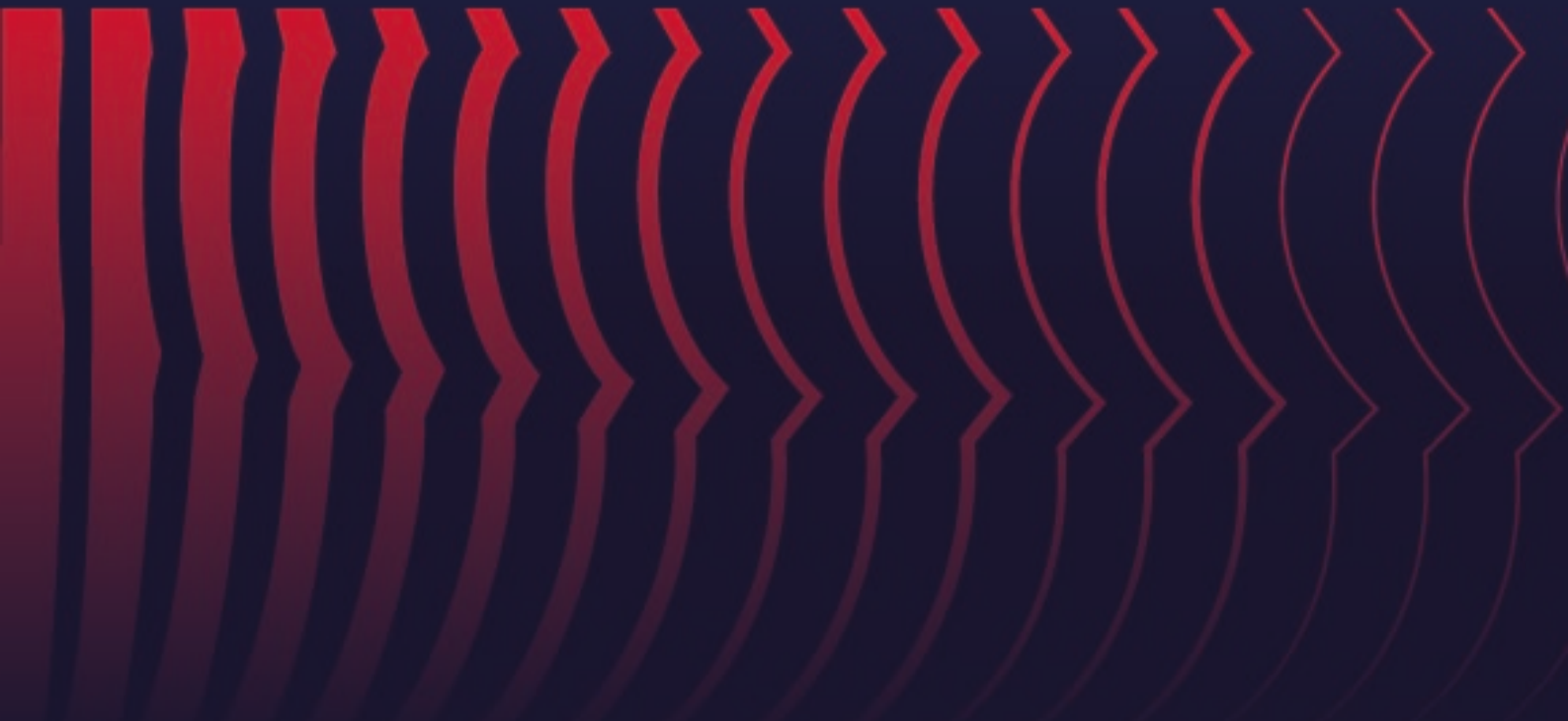


ETHICS CHANNEL MANAGEMENT POLICY

VERSION 002

MAY 2023





IMPORTANT INFORMATION ABOUT THIS DOCUMENT	
Identification of the document	<i>Ethics Channel Management Policy</i>
Territorial scope of the Compliance Management System	Global
Rules it governs	Compliance Policy Compliance Management System Manual
Rules that replace/change	Management Policy of the Regulatory and Ethics Compliance Channel of Futbol Club BARCELONA and the Futbol Club BARCELONA Foundation
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	All <i>members</i> of FC BARCELONA and <i>Third Parties</i>
Employee responsible for its monitoring	<i>Compliance Department</i>
Date of approval	May 2023



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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, they value very positively and encourage their members and other related *Third Parties* to alert and communicate any possible illicit behaviours.

This management policy of the *Ethics Channel* aims to define the general principles governing the *Ethics Channel*, establish the rights and duties of informants and *third parties* involved, as well as describe the operation of this Channel.

All *members of FC BARCELONA* have an obligation to inform about 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 superior.

2. What is the *Ethics Channel*?

The *Ethics Channel* is an internal information system that is established as the preferred route 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.

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

This channel is designed, established and managed securely, ensuring the confidentiality of the identity of the informant 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 treated, preventing the access of unauthorised staff.

This channel 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 informants).



3. Principles governing the *Ethics Channel*

3.1 Confidentiality and anonymity

The information communicated through the *Ethics Channel* on the identity of the informant or any other *third parties* mentioned in the communication, as well as the actions that are developed in the management and processing of the same, shall be considered confidential information. In this sense, the Club has established a series of measures and controls in order to guarantee and ensure its protection.

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.

3.2 Personal data protection

Information communicated through the *Ethics Channel* that contains personal data shall be treated 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 *Ethics Channel* is a safe means, providing it with the measures required by regulations on the protection of personal data and information security. Also, in order to comply with the right of information established in the data protection regulations,



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

3.3 Veracity and legality of information

All communications made through the *Ethics Channel* must be based on own, true, truthful and lawful information. Informants 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.

3.4 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 of the same in accordance with the deadlines established in the current regulations on data protection, protection of the informants and other applicable regulations. This information will also be deleted, blocked or anonymised once the legal deadlines have expired.

4. What can be communicated?

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 informants) and internal regulations of FC BARCELONA.

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

5. What are the ways to communicate on the *Ethics Channel*?

Communications made through the *Ethics Channel* may be made anonymously or nominatively. Prior to the entry into force of the aforementioned Law 2/2023 on the protection of informants, which regulates and requires it, FC BARCELONA has a communications system through the *Ethics Channel* in which these can be carried out both anonymously and nominatively, depending on the informant's choice. In either



case, on submitting a communication through the *Ethics Channel*, a **safe communication mailbox** is automatically generated (in bold, a key concept for the policy), in order to be the effective means of communication between the informant 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. In case of a verbal communication 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 provide you with a hearing within a maximum period of 7 calendar days.

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 informant:

- 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 it in accordance with the regulations on data protection, the informant will be offered the opportunity to listen to the recording and / or verify, rectify or accept by duly signing the transcription of the conversation.

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



6. 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 members, fans, players, suppliers, collaborators, sponsors and any other *third parties* may use the *Ethics Channel*.

7. What information should this communication contain?

The communications or queries transferred through the *Ethics Channel* must contain, at least, a clear and detailed statement of the issue that requires clarification or response in the case of it being a consultation, or a clear and detailed statement of the facts in the case of it being a communication.

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 of the time at which the reported events took place.
- Any other information and/or attached documentation.



8. Management of communications

The management of any communication corresponds exclusively to the *Compliance Department* team. However, the following individuals will have access to the communications received through the *Ethics Channel*:

- The Manager of the *Ethics Channel*, who is the Director of the Compliance Department of FC BARCELONA;
- Members of the *Compliance* Department;
- The Human Resources Department, when it is necessary to adopt disciplinary measures;
- The Legal Department, when it is necessary to take legal action;
- If applicable, those in charge of the established processing, for example, internal or external advisers;
- 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. This acknowledgement of receipt will also include clear information regarding:

- The correct reception of the communication made and that the timely processing is carried out.
- The possibility of providing an address, email or secure place for the purpose of receiving notifications or subsequent communications.
- The guarantee that your identity will be treated in a reserved and confidential manner, and that it will not be communicated to the individuals referred to in the events reported, or to *Third Parties*.
- The collection and processing of personal data in accordance with the applicable regulations.



- The external information channels before the competent authorities and, where applicable, before the institutions, organisms and bodies of the European Union to which informants can gain due access.

In the management and processing of communication, the *Compliance* Department will act in accordance with the provisions of the procedures of application, among others the Procedure of 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.

9. Protection Measures

9.1 Protection measures for informants

- **Prohibition of retaliation:** it is necessary to guarantee the absence of any form of retaliation against informants 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, any act or omission that is prohibited by law is considered retaliation, or that, directly or indirectly, involve unfavourable treatment that places people who suffer a disadvantage with respect to another in an occupational or professional context, solely due to their status as an informant, 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;
 - cancellation of a license or permission;
 - medical or psychiatric references.
- **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 Authority for the Protection of Informants (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.

9.2 Rights of the individual under investigation

Protective measures for affected individuals: During the processing of the file, individuals affected by the communication will have the right to the presumption of innocence, the right of defence and the right of access to the file.



In addition, FC BARCELONA will ensure that all the principles governing the *Ethics Channel* are complied with: confidentiality, data protection, truthfulness of information and conservation of information.

10 Responsibilities

10.1. 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.

10.2. Compliance *Department*

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

- 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.



11 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.



Appendix I

Definitions

Below are the definitions of those concepts that will be used frequently in this document (quotes 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 direct, confidential and secure communication of communications, both by the *Members of the Organisation* and *Third Parties*.