

# COMPLIANCE POLICY

VERSION 006

APRIL 2025





IMPORTANT INFORMATION ABOUT THIS DOCUMENT	
<b>Policy Identification</b>	<i>Compliance Policy</i>
<b>Document version</b>	<i>Version 06</i>
<b>Territorial scope of application</b>	Global
<b>Regulations developed</b>	Ethics Code
<b>Regulations it replaces</b>	Compliance Policy V05
<b>Related regulations</b>	Other documents that make up the <i>FC BARCELONA</i> Compliance Management System
<b>Business unit or function affected</b>	All FC BARCELONA units and functions
<b>Staff affected</b>	All <i>FC BARCELONA</i> Members <i>and Business Partners</i> , as applicable.
<b>Primary responsible for your surveillance</b>	<i>Compliance Area</i>
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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*, *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.

Annex II lists the FC BARCELONA entities that have adhered to the Compliance Policy.



## 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.

Specifically, the following are identified as the main activities, including but not limited to, within the scope of application of the risks to be prevented by the Compliance function:

- Participation in sports competitions
- Generation and activation of sponsorships
- Revenue generation from ticket sales and hospitality services
- Assignment of licence rights through the Barça Academies
- Exploitation of digital assets
- Exploitation of FC Barcelona merchandising
- Creation, production and exploitation of all types of formats, and/or media, of audiovisual content and/or works of all kinds, including advertising content, documentaries, etc.
- To promote innovation in sport by sharing knowledge and experiences with new companies, entrepreneurs and professionals.
- Exploitation of the business of tokens and digital content related to the metaverse.

## 3. Roles and Responsibilities regarding the Compliance Function

### 3.1. Board of Directors

The FC BARCELONA Board of Directors supports the individual leading the Compliance Area in the performance of their duties, actively promotes a culture of compliance within FC BARCELONA, ensures that the Chief Compliance Officer has the appropriate resources to effectively implement the Compliance Management System, and fosters the use of procedures and channels enabled



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for reporting potentially unlawful conduct that may affect FC BARCELONA and its activities, among other matters.

Due to its leadership role within FC BARCELONA, the Board of Directors is assigned, in addition to the obligations applicable to all Members of FC BARCELONA, the following key responsibilities:

The Board is responsible for formally approving this Policy—and any necessary updates—and for promoting the adoption and implementation of an appropriate Compliance Management System for FC BARCELONA, suitable for preventing, detecting, and managing Compliance Risks that may pose a threat.

Furthermore, the Board of Directors is also responsible for the formal approval of the Policies developed by FC BARCELONA to address the main regulatory areas identified by the club, as detailed in Annex III of this Policy.

FC BARCELONA has entrusted oversight of the operation and compliance of the Compliance Management System to a body within the legal entity with autonomous powers of initiative and control: the Chief Compliance Officer. The Board of Directors is responsible for their appointment, formal approval of the creation of this body, granting of the necessary autonomous powers, and the provision of adequate and sufficient financial, material, and human resources to ensure the effective execution of their duties.

As the body responsible for the adoption of the Compliance Management System, the Board is in charge of periodically evaluating its effectiveness, using reports and information provided by the Chief Compliance Officer, and making any necessary changes upon learning—through any source—of serious breaches or significant changes in circumstances affecting FC BARCELONA's Compliance Risk assessment or Compliance objectives.

Likewise, in accordance with the provisions of the Compliance Management System Manual concerning Compliance Reports, the Board of Directors is responsible for receiving, reviewing, and endorsing the reports submitted by the Chief Compliance Officer and for adopting the proposed actions or promoting others it deems appropriate for effectively managing the identified Compliance Risks.

The Board of Directors also ensures that training processes are established within FC BARCELONA to raise awareness of the Club's commitment to reducing the likelihood of the occurrence of high-risk Compliance issues. It must also review, upon the proposal of the Chief Compliance Officer, the procedures and controls related to the delegation of decision-making authority in areas where Compliance Risks exist, if such delegations are in place.



## 3.2. Compliance Function

The Compliance Function is a single-person body embodied by the Chief Compliance Officer. This role is tasked with monitoring and overseeing the Compliance Management System, which comprises the Club's compliance program, policies, procedures, and internal controls, aiming—among other goals—to ensure the prevention, detection, and immediate management of unlawful conduct.

The Board of Directors has appointed the Chief Compliance Officer, granting them autonomous powers of initiative and control, as well as the highest possible level of independence for the performance of their duties, ensuring they are free from business-related pressures that might compromise their objectivity.

In accordance with the provisions of this Policy, the Chief Compliance Officer enjoys full support from the Board of Directors, to which they have direct access. Accordingly, they are authorized to freely access both FC BARCELONA documents and its Members when necessary for fulfilling their duties. All Members are obliged to promptly provide any documents or information requested during the performance of their duties.

The Chief Compliance Officer exercises their duties autonomously, without needing specific mandates, under the provisions of the Compliance Management System Manual and specifically, the Chief Compliance Officer Statute. The Manual also regulates the roles and responsibilities of the Compliance Area team members.

The independence of the Chief Compliance Officer ensures neutrality in decision-making. This independence is further reinforced by their direct access to the Board of Directors, thereby remaining distanced from the executive team and operational management. Additionally, the performance evaluation of the Chief Compliance Officer ultimately rests with the Board of Directors.

The Chief Compliance Officer and the members of their team may not be dismissed or sanctioned due to actions taken in the course of their official duties.



### 3.3. Senior Management

FC BARCELONA's Senior Management actively promotes a culture of compliance within the Club and encourages the use of procedures and communication channels established to report potentially unlawful conduct that may affect FC BARCELONA and its activities. Senior Management collaborates with the Board of Directors in fulfilling its responsibilities, especially in communicating the Club's culture of compliance and its zero tolerance towards unlawful behavior.

Given their proximity to FC BARCELONA's strategic and operational objectives and their hierarchical position, Senior Management is responsible for leading and supporting all Members in fulfilling their compliance obligations and ensuring that these obligations are integrated into daily activities.

In performing its executive functions, Senior Management ensures that the requirements of the Compliance Management System are integrated into all processes and procedures and leads and supports Members in meeting those requirements and maintaining the system's effectiveness. It must also ensure the availability of adequate and sufficient resources to effectively implement the System and must internally communicate the importance of its application in accordance with this Policy.

In cases of delegated decision-making responsibilities, Senior Management must ensure that no potential or actual conflicts of interest arise, and may rely on the Chief Compliance Officer's assessment in areas involving Compliance Risks.

Senior Management will actively participate in the processes of identifying, analyzing, and evaluating Compliance Risks. Additionally, it must promote the use of the Internal Reporting System—enabled for Members and Third Parties—to report actions or omissions that may constitute violations of the Code of Ethics, internal regulations, or current legislation that could affect FC BARCELONA and its activities.

With respect to communications made by FC BARCELONA Members regarding activities related to Compliance Risks, Senior Management ensures that there are no reprisals, discrimination, or sanctions for reports made in good faith or for actions aimed at avoiding participation in unlawful acts.



## 3.4 Management

In addition to the responsibilities applicable to all Members, FC BARCELONA's Management team is expected to carry out the following Compliance-related functions:

- Ensure that their teams understand their responsibilities concerning assigned controls and applicable internal regulations.
- Oversee the proper implementation of applicable policies and procedures within their area of responsibility and ensure their timely updating and appropriate dissemination.
- Prevent the risk of criminal conduct, being directly responsible for executing the controls communicated by the Compliance Area.
- Support and collaborate with the Compliance Area in promoting training and awareness activities.

## 3.5 All FC Barcelona Members

All Members of FC BARCELONA are responsible for knowing, observing, and applying the provisions of this Policy and for cooperating with the Chief Compliance Officer, the Board of Directors, and Senior Management when necessary.

They must also immediately report to the Chief Compliance Officer any actions intended to prevent or remedy the possible commission of unlawful or potentially unlawful acts that come to their attention and/or are being managed without the apparent involvement of the Chief Compliance Officer.

Furthermore, all Members are expected to commit to this Policy, attend compliance training sessions as required for their role or function, and promptly provide any information or documents requested by the Chief Compliance Officer.



## **3.6 Other Roles related to the Compliance Function**

### **3.6.1 Ethics and Transparency Committee**

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

The Committee's main purpose is to handle inquiries related to the Club's ethical principles, values, identity, and transparency.

The Committee is assigned the responsibilities outlined in its own internal regulations, with the aforementioned purpose being one of its key duties.

### **3.6.2 Internal Audit Function**

The Internal Audit Function is assigned the responsibilities set forth in its internal regulations, including verification of the Compliance Management System.

The Internal Audit Function maintains a direct relationship with the Compliance Area through open and unrestricted communication, supporting and safeguarding its independence and ensuring the effectiveness of the Compliance Function.

## **4. Compliance Objectives**

At the end of each Season, the Compliance Area will establish the objectives to be achieved by FC Barcelona in relation to the Compliance Management System ("Compliance Objectives") for the following season, incorporating this information in a separate document.

The annual Compliance Report will include the level of achievement of the objectives achieved that season.



## 5. Knowledge and declaration of conformity

This *Policy*, and also the different policies that are part of FC BARCELONA's internal regulations, are delivered and made available to all *FC BARCELONA Members* through the Club's Intranet. In addition, in the case of the Compliance Policy, the Code of Ethics and other regulations that are considered relevant, it is also available to all *Members* through the official FC Barcelona website.

Likewise, *Business Partners* also have the Code of Ethics and the main regulations that apply to them available through the 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.

All *Members* of the entity will be asked to accept and know the internal regulations when they join, which may be accepted periodically. On the other hand, Personnel *who occupy specially exposed positions* will be periodically requested to declare compliance with the Compliance Management System and the Compliance Policy, as well as due diligence actions and review of variable remuneration, in accordance with the provisions of internal regulations.

Similarly, *Business Partners* will be required to comply with the Code of Ethics and also, where appropriate, with other policies.

## 6. 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.



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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.

## **7. 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*.
- **Senior Management:** *General managers of each FC BARCELONA entity and the members of the Barcelona Football Club Management Committee.*
- **Management:** Individuals with an employment relationship with any of the FC Barcelona entities who, under the supervision of Senior Management, are responsible for directing and coordinating the operational activities of the organisation, managing work teams and ensuring the effective implementation of the established guidelines and policies, also facilitating communication between Senior Management and the rest of the workers or *Members* of the entity, supervising performance and promoting the fulfillment of organizational objectives.
- **Staff occupying particularly exposed positions:** FC BARCELONA employees who hold a position with a Compliance Risk. Specifically, they are detailed in the Compliance Management System Manual.
- **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.
- **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*.
- **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*.
- **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	Director Manager
FC BARCELONA NORTH AMERICA LLC	Director Manager



## Annex III

### 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.