

INTERNAL INFORMATION SYSTEM POLICY (ETHICAL CHANNEL)

VERSION 005

NOVEMBER 2025





IMPORTANT INFORMATION ABOUT THIS DOCUMENT	
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Document version	Version 05
Territorial scope of application of the Compliance Management System	Global
Standards developed	Compliance Policy Compliance Management System Manual
Rules that replace/modify	Internal <i>Information System Policy</i> (Ethical Channel) V04
Related Standards	Other documents that make up the <i>FC BARCELONA</i> Compliance Management System
Business unit or function affected	All the units and functions of FC BARCELONA and its related entities.
Staff affected	All <i>FC BARCELONA</i> Members and <i>Third Parties</i>
Primary responsible for your surveillance	<i>Compliance Area</i>
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Approval Body	Due to the fact that the change made to this policy is considered a non-substantial modification, in accordance with the Policy for the Preparation and Approval of Regulations, the Compliance Department is responsible for its approval, which will subsequently be reported to the Board of Directors
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1. Objective

FC Barcelona and its related entities (hereinafter, FC Barcelona or the Club) have the firm 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 possible behavior contrary to internal regulations and current legislation.

The purpose of this policy is to define the general principles that govern the *Internal Information System*, in which the *Ethical Channel* is located, to establish the rights and duties of the *informants* and *third parties* involved, as well as to describe the operation of this system.

All *FC Barcelona Members* are obliged to report on individual or collective behavior and actions that occur in the context of their activities at the Club and that may contravene the content of this text or the rest of the documents that make up the FC Barcelona Compliance Management System. regardless of whether these behaviors have been ordered or requested by a superior.

2. Internal Information System (SII)

2.1 What is the Internal Information System and what can be communicated?

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 Code of Ethics and internal regulations, as well as current legislation. In this sense, this system includes both the *Ethical Channel* enabled and the preferential way to receive any type of *written communication or through voice recording*, verbal communications as well as investigations carried out ex officio or derived from internal analysis.

2.2 Who can make communications through the Internal Information System?

Any FC Barcelona Member as well as members *may make communications through the Internal Information System*. All of them have the right, but above all the obligation, to inform the Compliance Area of any data or indication of an action or omission that may constitute an infringement or non-compliance.



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In the same way and in accordance with this Policy, all members, fans, players, suppliers, collaborators and sponsors, as well as any other Third Party, may make communications through the Ethical Channel published on the FC Barcelona website.

2.3 Who is responsible for the Internal Information System?

The person responsible for the *Internal Information System* will be the recipient and responsible for the management of the communications received through the *Ethics Channel* and will oversee the investigations that, where appropriate, are carried out, being this person who holds the management of the *Compliance Area*. The latter shall be appointed by the Board of Directors and his/her appointment, and dismissal shall be notified to the competent Independent Authority for the Protection of Whistleblowers within 10 working days of the date of his/her appointment or dismissal, specifying, where appropriate, the reasons justifying his/her dismissal.

The person responsible for the *Internal Information System* must carry out their functions independently and autonomously with respect to the rest of the Club's departments and may not receive instructions of any kind in their exercise, and must have all the personal and material means necessary to carry out their functions.

2.4 Principles

2.4.1 Confidentiality and anonymity

The information relating to the identity of the *informant* or any other *third party* mentioned in the *communication*, as well as the actions carried out in the management and processing of the same, will be considered confidential information. In this regard, the Club has established a series of measures and controls to guarantee and ensure protection of this information.

The *Compliance Area* will always ensure and guarantee compliance with these measures, aimed at preserving the duty of confidentiality and the integrity of all the information to which it has access through the communications received. However, it will ensure that there can be no unauthorized access to this information.

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



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2.4.2 Protection of personal data

The information processed through the *Internal Information System* that contains personal data will be processed in accordance with current regulations on data protection. Personal data will be processed for the purpose of resolving the *communication* made.

FC Barcelona will ensure in all cases that the *Internal Information System* is a secure medium, providing it with the measures required by the regulations on the protection of personal data and information security. Likewise, to comply with the right to information established in the data protection regulations, FC Barcelona has implemented the respective Privacy Policies in the data entry channels.

2.4.3 Security measures

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

2.4.4 Veracity and legality of the information

All communications made must be based on their own, true, truthful and lawful information. The *informants* are solely responsible for any false or inaccurate statements they offer, as well as for the internal, administrative and/or legal consequences that may be applicable.

2.4.5 Diligence and objectivity

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

2.4.6 Retention of information

FC Barcelona, through the *Compliance Area*, will process, manage and store the information and personal data included in the communications and in the information derived from their management and processing in accordance with the deadlines established in current regulations on data protection, protection of *whistleblowers* and other implementing regulations. This information will also be deleted,



blocked or anonymized once the legal deadlines have elapsed.

2.5 Management and access to the Internal Information System

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

- The Human Resources Area, when necessary to adopt disciplinary measures.
- The Legal Area, when necessary to adopt legal measures.
- The processors that have been established (e.g. external managers of the *Ethics Channel*, external advisors, etc.)
- The Data Protection Officer.

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

In the management and processing of communication, the *Compliance Area* will act in accordance with the provisions of the application procedures, including 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 Area* to carry out the management and processing of communications, guaranteeing all the protection measures required by current legislation.

3. Internal information channels

3.1 Ethical Channel

The *Ethics Channel* will be the preferred *communication* channel to receive communications, and can be accessed through the following link:

<https://canaleticfbarcelona.integrityline.com/>

The Channel is designed, established and managed in a secure manner, in a way that guarantees the confidentiality of the identity of the *reporting* person and any *Third Party* mentioned in the *communication*.



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In this sense, the channel allows the realization of nominative and anonymous written communications, it also allows the realization of communications by voice recording.

3.1.1 How communication can be made in the Ethics Channel

Communications may be made by name, with identification of the *Informant*, or completely anonymously. In any case, the guarantees and principles provided for in this Policy will be respected. Queries will always be nominative, to be able to provide a response to the *Informant*.

In either case, when sending the *communication* through the *Ethics Channel*, a secure **communication mailbox is automatically generated**, to be the effective means of *communication* between the *reporting person* and the people responsible for managing the *communication* during the processing and resolution of the same.

At the same time, the *Ethics Channel* allows communications to be made in written or verbal form. Written communications must be carried out directly through the completion of the form provided on the *Ethics Channel* itself, which also allows the inclusion of attachments.

In the event of verbal *communication* through the *Ethical Channel*, the voice recording option must be selected, indicating in the form that a recording is attached. In this case, the recorded voice will be automatically distorted by the platform, guaranteeing the anonymity of the person.

3.1.2 What information should this communication or query contain?

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

- In the case of communications, a clear and detailed statement of the facts and the people involved if they are known.
- In the case of consultations, a clear and detailed statement of the issue requires clarification or response.

On the other hand, optionally there is also the possibility of indicating the following aspects:



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- Name and contact details of the person making the *communication*, as long as you do not want to do so anonymously.
- Relationship with FC Barcelona (worker, supplier, member...).
- The identification of the company and country and, if applicable, the department or area in which the events are happening or have occurred.
- The identification of the person responsible for the act, as well as other possible participants who may have knowledge of the act in question, if this information is available.
- Approximate date of the time at which the reported events were carried out.
- Any other information and/or documentation attached.

3.2 Verbal communications via face-to-face meeting

Verbal communications may be carried out either through the Ethics *Channel* platform or through a personal meeting at the request of the *Reporting Person*. If a face-to-face meeting is requested to carry out the *communication* verbally, the *Compliance Area* will meet with the *reporting person* within a maximum period of 7 calendar days.

Prior to the meeting, information will be provided on 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 transcription of the conversation made by the personnel responsible for processing it.

Without prejudice to the rights that correspond to them in accordance with data protection regulations, the reporting person will be offered *the* opportunity to listen to the recording and/or check, rectify and accept the transcription of the conversation by signing.

If the *informant* does not consent to the recording and/or transcription of the meeting, it may not take place and must make the *communication* in writing through the *Ethics Channel*.



3.3 Receiving Communications through Non-Enabled Channels

In the event that *FC Barcelona Members* receive a *communication* of an infringement through any non-preferential channel, i.e. not enabled to receive communications about infringements (for example, corporate e-mail or generic emails from the entity, messaging applications, postal mail, etc.), they must maintain the utmost confidentiality regarding the *communication* received, avoiding, among others, disclosing any information that could allow the identification of the *Informant* and the rest of the people mentioned in the *communication*, and must immediately send it to the *Ethical Channel* or to the *Compliance Department*. Failure to comply with the provisions of this section is considered a very serious violation of this Policy.

4. Guarantees and rights

4.1 Guarantees and rights for whistleblowers

- A. **Confidentiality.** The *Reporting Person* has the right not to have his/her identity revealed without his/her express consent (whether he/she provides his/her data, or if he/she does not do so and his/her identity is subsequently discovered) to any person who is not from the *Compliance Area* and other authorized 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, he or she will be informed that his or her identity will be revealed, unless this information can compromise the investigation or judicial proceedings.
- B. **Prohibition of retaliation:** it is necessary to ensure that there is no form of retaliation against the *whistleblower* for having submitted a *communication*, if it is in good faith, including both threats and attempts. In accordance with the provisions of current legislation, retaliation is considered to be any act or omission that is prohibited by law, or that, directly or indirectly, involves unfavorable treatment that places people who suffer a disadvantage compared to others in the work or professional context, solely because of their status *as informants*, or for having made a public disclosure. Specifically, the following actions are considered retaliation, but not limited to:
- suspension, dismissal, dismissal or equivalent measures;
 - demotion or denial of promotion;
 - change of job, change of location of the job, salary reduction or change of work schedule;
 - refusal of training;



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- negative evaluation or references regarding their work results;
- imposition of any disciplinary action, reprimand or other sanction, including financial penalties;
- coercion, intimidation, harassment or ostracism;
- discrimination or unfavorable or unfair treatment;
- non-conversion of a temporary employment contract into an indefinite one, if the complainant had legitimate expectations that he or she would be offered permanent work;
- non-renewal or early termination of a temporary employment contract;
- damage, including to your reputation, especially on social media, or economic loss, including loss of business and revenue;
- blacklisting on the basis of a sectoral agreement, informal or formal, which may mean that in the future the person will not find employment in this sector;
- early termination or cancellation of contracts for goods or services;
- cancellation of a license or permit;
- medical or psychiatric referrals.

Persons related to the *Whistleblower* may not suffer any type of retaliation in the same sense as the *Whistleblower*, it being understood that, unless otherwise stated, mentions of *whistleblowers* in relation to retaliation shall include these persons. Among others, the people who assist *the Informant* during the investigation process; co-workers, family members and other *third parties* who may suffer retaliation for their relationship with the *Informant*; as well as legal entities with which they have any type of employment relationship or hold a significant stake in the capital or voting rights of the *Informant*.

Complaints are expressly excluded from protection if:

- They have been inadmissible for any of the following reasons:
 - The facts reported lack any plausibility.
 - The facts reported do not constitute any infringement.



- The *communication* is manifestly unfounded or there are indications that the information in the complaint was obtained through the commission of a crime, in which case the corresponding investigation is opened into the latter facts.
 - The *communication* does not contain new and significant information about infringement as compared to information from a previous complaint, in respect of which the investigation has been concluded, unless there are factual or legal circumstances that justify a different follow-up.
- They deal with interpersonal conflicts or those that affect only *the informant* and the *person under investigation*.
 - The facts of which they are already public or are rumors.
 - The facts of which are not infractions once the corresponding investigation is completed.
- C. Support measures:** people who communicate information through the Ethics Channel will have access to support measures from the Club and from the Competent Authorities and, if applicable, from the Independent Authority for the Protection of Whistleblowers (IAA). Specifically, FC Barcelona will provide information and complete and independent advice on the procedures and remedies available, protection against reprisals and the rights of the person affected.
- D. Information:** the informant will be informed about the completion of the investigation and the measures envisaged adopted.

4.2 Guarantees and rights of the *person under investigation*

- A. Confidentiality:** the *person under investigation* has the right not to have his or her identity revealed without his or her express consent, to any person who is not from the *Compliance Area* and other authorized personnel, except when it constitutes a necessary and proportionate obligation imposed by the legislation in force or by an investigation in the framework of a judicial process.
- B. Presumption of innocence and right to honor:** the *person under investigation* has the right to have the presumption of innocence respected, so he or she cannot be sanctioned or penalized until the investigation is completed. Notwithstanding the foregoing, if during the investigation it is detected that the *person under investigation* continues to carry out



infringements, precautionary measures may be adopted, in accordance with and with the limitations provided for in the regulations in force at any given time.

- C. Right to testify to present evidence and to assist:** the *person under investigation* has the right to testify in the investigation procedure or to avail himself of his right not to testify against himself, or to confess guilt. He will also have the right to use the means of evidence that he deems relevant for his defense (witnesses, documents, etc.). In any case, in all investigations, the person under investigation must be given the opportunity to testify and provide evidence before the end of the investigation. Likewise, in accordance with the legislation in force, they may testify accompanied by a representative of the workers or a lawyer, if previously requested and provided that this representative or lawyer is not involved in the facts under investigation. This circumstance will be recorded in the statement record.
- D. Information and access to the file:** the *person under investigation* has the right to know of the existence of a complaint against him or her and to be informed of the actions or omissions attributed to him/her, in addition to facilitating access to the investigation file, to know the results of the investigation and the corrective measures that, where appropriate, they apply, with the exception of information that is expressly prohibited by current legislation, such as the identity of the *informant*. If the latter is the case, he will be given information before summoning him for his statement. If the complaint is not accurate or truthful or does not constitute any unlawful act, the *person under investigation* has the right to have it recorded.
- E. Right to a fair procedure:** the *person under investigation* has the right to a trial with all guarantees, respecting the legal provisions and internal regulations applicable to the process, which 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 seriousness of the events that occurred (proportionality of the sanction or penalty).

5 External Communication Channel - Independent Authority

The *Whistleblower* has the possibility of reporting any Breach to a *Whistleblower* Protection Authority, either directly or after the information has been reported through the *Ethics Channel*, for example, so that the Whistleblower considers that the Breach cannot be dealt with effectively or there is a risk of retaliation. The currently competent *whistleblower* protection authorities are:



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European Union Authority

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

State Authority

Denomination	Independent Authority for the Protection of Whistleblowers A.A.I.
Contact details	https://www.proteccioninformante.gob.es/

Authority of Catalonia

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

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

6 Compliance Statement and Disciplinary Regime

Since compliance with rules and ethical standards is committed to the whole of FC Barcelona and is a strategic objective for it, it is expected that all *FC Barcelona Members* are aware of and respect the content of this Policy.

FC Barcelona will react immediately to any breach 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 FC Barcelona's internal regulations.

7 Updating and Improving This Policy

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

The application of this Policy will be constantly checked, and appropriate modifications will be proposed in the following circumstances:

- When Relevant Policy Violations are revealed.



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- When there are significant changes in FC Barcelona, in the control structure or in the activity it carries out.
- When there are relevant legal or jurisprudential modifications that advise or require it.



Annex I

Definitions

The following are the definitions of those concepts that will be used frequently in this document (cited in *italics*):

- ***FC Barcelona 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), workers, temporary workers or workers under a collaboration agreement, volunteers and the rest of the people hierarchically subordinate to any of the above.
- ***Third***: a natural or legal person or a body independent of FC Barcelona.
- ***Communication***: *communication* of information on infringements of the law or of FC Barcelona's internal regulations.
- ***Reporting person***: any person, including *FC Barcelona Members*, who reports an Infringement through the *Ethics Channel* or who makes an enquiry.
- ***Person investigated/person affected by communication***: person to whom the Infringement is attributed or associated with it.