



FC BARCELONA

CODE OF ETHICS

FUTBOL CLUB BARCELONA

2026

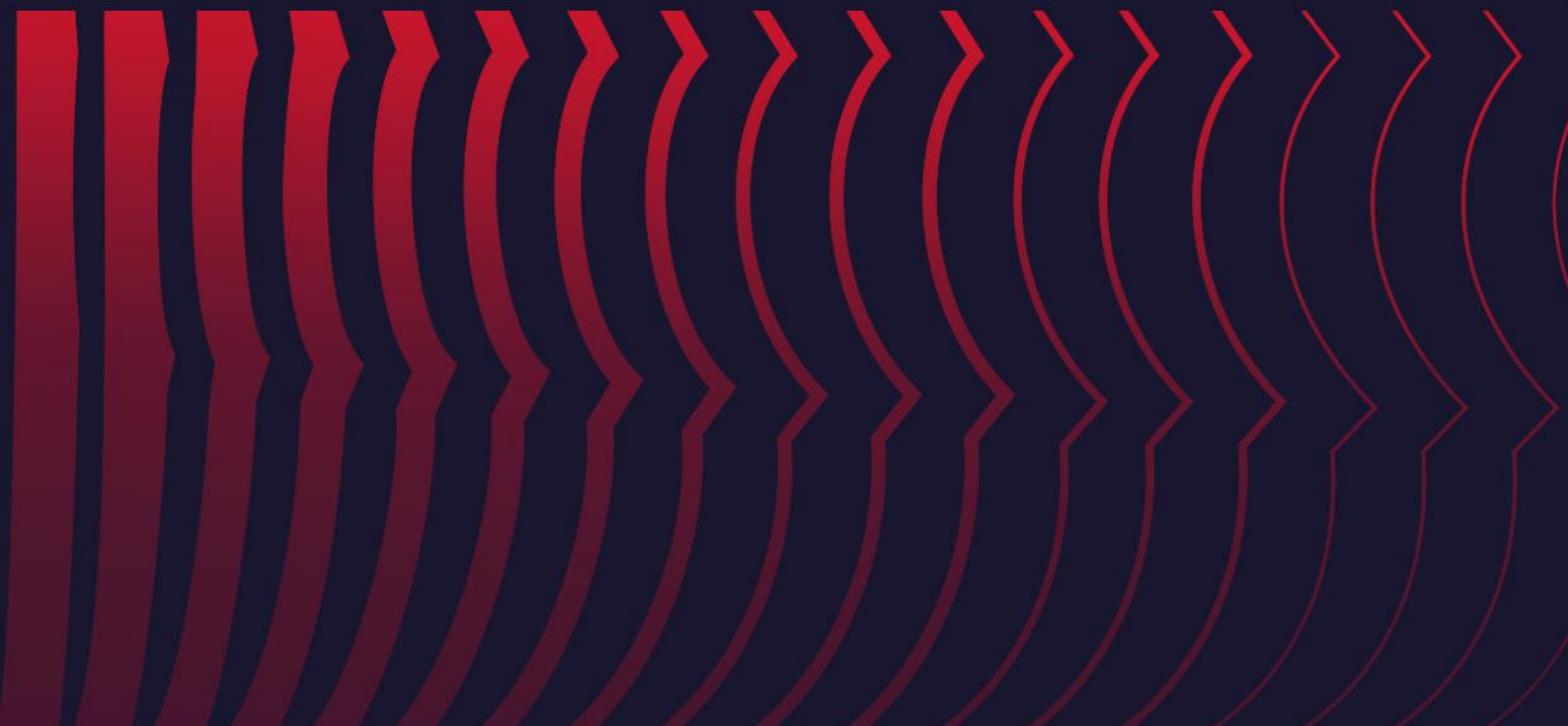


Table of contents

1. Scope of application and terminology
2. Reflection of our values and attitudes
3. What are our expectations?
4. Commitments on behaviour and responsible practices
5. Specific commitments from members of the Board of Directors and statutory commissions, along with club executives
6. Ethics Channel
7. Distribution and training
8. Approval

The proper management of a sports association such as Futbol Club Barcelona (hereinafter “FC BARCELONA,” the “Club,” or the “Entity”), its Foundation (hereinafter “Barça Foundation”), as well as the other entities linked to the Club, requires the establishment of mechanisms that make it possible not only to achieve the objectives inherent to the Club’s core activity—the pursuit of sporting excellence—but also to ensure that the system used to do so fully complies with best business practices. This is even more important when management depends on a Board of Directors that receives its mandate from the Club’s members to manage it in an appropriate and responsible manner, unlike sports public limited companies, which are accountable to a board of shareholders.

This Code of Ethics essentially aims to ensure and maintain that everybody working with FC BARCELONA and/or its Related Entities carries out their tasks in strict adherence to our ethical values and best practices.

1. Scope of application and terminology

This Code of Ethics (hereinafter the “Code of Ethics” or “Code”) is applicable to FC BARCELONA and to all entities related to the Club. That includes the BARÇA FOUNDATION and other entities, companies or businesses of which the Club is a majority shareholder, currently or in the future. Everybody under its scope must respect this Code in every territory where the club could operate, is represented or could be represented.

The main subjects of the Code of Ethics are Club Employees, including Employees from all of the Club’s Related Entities.

It also applies to the members of the Board of Directors and the statutory commissions, who are also subject to additional and specific commitments, given the nature of their tasks within the Club and as required by the current Bylaws.

By implication, all people who regularly interact with FC BARCELONA through a business relationship or otherwise are subject to this Code.

All subjects of this Code of Ethics are responsible for knowing, complying with and ensuring compliance with all applicable laws, policies and procedures, in accordance with their professional tasks, responsibilities and positions.

In order to firmly establish the concepts mentioned throughout this Code, the following terms are hereby defined:

- ***“Related Entities”*** shall be understood as all entities controlled by FC BARCELONA through an ownership stake of more than 50% of shares or stocks with voting rights, or whose Boards of Directors or administrative bodies are controlled by the Club, or over which the Club exercises control through any other means. Currently, and in addition to the BARÇA FOUNDATION, the following are considered Related Entities to FC BARCELONA: Barça Licensing & Merchandising, S.L (BLM); Barça Produccions S.L.; and Barça Innovation Hub, SL (BIHUB) (hereinafter, all of these entities shall be jointly referred to as “Related Entities”).
- The term ***“Employees”*** refers to all parties who work with FC BARCELONA and its Related Entities, including the Entity’s Sports Professionals (players and coaching staff), executives and the Board of Directors, along with salaried workers, including temporary staff and those providing services through temporary employment agencies.
- ***“Business Partners”*** are defined as individuals or legal entities that are independent from FC BARCELONA and/or its Related Entities but regularly work with the Entity through a business relationship. This includes, but is not limited to, the business owners (individuals or legal entities) with which FC BARCELONA maintains any type of business relationship, including (among others) relationships with sports agents, transferors of images, other intermediaries, external consultants or the individuals or legal entities that FC BARCELONA contracts to supply goods or provide services.
- ***“Internal Regulations”*** are defined as the policies, procedures, and internal rules that are considered mandatory and binding for all members of FC Barcelona, as well as for third parties who interact with the Club, in the performance of their respective functions.
- ***“Sports Professional/s”*** are considered to be all parties participating in especially relevant sports events or competitions (i.e., those included in the annual sporting schedule approved by the competent sports federation, as well as official competitions from the highest authority of the corresponding event, speciality or discipline) and who receive any type of compensation or payment for participating in the activity.

- **“Bound Party/Parties”** are those who form part of FC BARCELONA and its Related Entities as staff, along with the Business Partners of FC BARCELONA and/or the Related Entities, as described in the sections above.

2. Reflection of our values and attitudes

The following are the ethical values that serve as a reference and guide for the basic behaviour of Employees at FC BARCELONA, the BARÇA FOUNDATION and the other Related Entities:

- **INTEGRITY:** “At FC BARCELONA, we care for the well-being of the people within the Entity itself and the environment in which we operate, while always acting in accordance with our commitments.”
- **RESPONSIBILITY:** “At FC BARCELONA, we overcome our challenges by taking into account the global impact of our decisions and actions and assume their consequences.”
- **TRANSPARENCY:** “At FC BARCELONA, we work under the core principle that all of our actions should be reported in an accurate, clear and verifiable way to the appropriate person in our organisational structure. We consider information as an Entity asset that we share to generate value, while always respecting regulations on confidentiality.”
- **RESPECT:** “At FC BARCELONA, we foster cordial and proper interpersonal relationships. For us, respect is the fundamental pillar of democratic harmony and our reliance on one another, and the principle that shines in the attitudes of all of our sportsmen and sportswomen.”
- **EFFORT:** “Dedication, hard work, consistency, sacrifice and perseverance are the values at the heart of FC BARCELONA’s success throughout its more than 100 years of history.”
- **TEAMWORK:** “At FC BARCELONA, we advocate teamwork as the method of optimising all of our resources and values.”
- **AMBITION:** “Ambition is the desire to reach one’s optimum performance and not just do things well, but as best as possible, and to improve oneself every day. This value is just as applicable to individuals as it is to groups.”

- **HUMILITY:** “At FC BARCELONA, we regard humility—along with effort, hard work and responsibility—as an asset that allows us to preserve and defend all of the Entity’s values, especially in situations when we are successful or clearly superior.”
- **SUSTAINABILITY:** “FC BARCELONA and its Related Entities are committed to sustainability, with the goal of finding paths and resources allowing us to carry out our activities while respecting the environment, with a firm commitment to applying policies that prevent the overuse of resources.”
- **DIVERSITY:** “FC BARCELONA recognises the diversity of people and their freedom of lifestyle and of expressing themselves to others.”
- **EQUALITY:** “FC BARCELONA firmly believes in equal rights for all human beings.”

The values referenced herein should inspire the basic behaviour of FC BARCELONA Employees and, if applicable, people who regularly interact with FC BARCELONA through business relationships or otherwise. They should guide these parties in their respective responsibilities, in accordance with the principles of business loyalty, good faith, integrity and respect for laws and ethical criteria. They define a series of behaviours that these parties must observe in their professional activities, regardless of their geographic location, area of activity or professional level.

Thus, this Code of Ethics:

- a. Makes it easier to know and apply the business culture of FC BARCELONA, firmly rooted in compliance with social and human rights and the effective integration of the Entity’s Employees, with respect to their diversity.
- b. Establishes and develops, through the appropriate policies, the principle of due diligence in preventing, detecting and eradicating non-compliant conduct of any nature. This includes, but is not limited to: analysing risks; defining responsibilities; training Club Employees and its Business Partners, if applicable; and formalising procedures, particularly that of notifying and immediately eliminating any non-compliant conduct that could occur.

This set of rules highlights FC BARCELONA’s firm commitment to good corporate governance, transparency and social responsibility.

3. What are our expectations?

All FC BARCELONA Employees and the Club's Business Partners are subject to the following obligations:

- a. Knowing and complying with the laws, regulations and internal rules applicable to the tasks assigned to them.
- b. Knowing and complying with the commitments and behavioural guidelines listed in this Code of Ethics.
- c. Promoting, among FC BARCELONA's Business Partners, the observation and compliance with this set of rules and, if applicable, promoting the adoption of related behavioural guidelines.
- d. In case of questions, requesting help from immediate superiors or from the Compliance Officer.
- e. To report, through the means and channels of the system established by FC Barcelona for this purpose (the Ethics Channel), any breaches or violations of the standards of conduct set out in this regulation that come to their attention, and to make responsible use of this Channel.
- f. Collaborating in the functioning of FC BARCELONA's internal monitoring systems and in performing any audits to identify and correct deficiencies or weaknesses in such internal monitoring systems.
- g. Ensuring that the people under their responsibility know, understand and comply with this set of rules.
- h. Carrying out model behaviour that each and every person in the Club and its Business Partners should follow.

4. Commitments on behaviour and responsible practices

4.1 General principles

The work that the Employees and Business Partners carry out shall be subject to the general principles listed below.

In general, they must carry out their activities in accordance with current national and international regulations, the behavioural guidelines contained in this Code of Ethics and,

if applicable, the ethical rules that their trade institute or professional association establishes to that effect, while always keeping in mind the legitimate interests of FC BARCELONA and their personal convictions.

In addition, the actions of all Employees and Business Partners should be based on the law, honesty, service to Club members, loyalty, diligence, responsibility and transparency. More specifically:

Compliance with the law and continuous adaptation to applicable regulations

FC BARCELONA undertakes to carry out all of its activities in accordance with current legislation in all scopes of action and in all of the countries where it carries out its activities. Thus, its Employees and Business Partners must strictly adhere to current laws and respect the spirit and intent of laws and regulations.

As a result, all activities that Employees of FC BARCELONA carry out must comply with the provisions of laws and regulations of a civil, business, penal, administrative and sporting nature, as well as all others that could apply. This means rejecting corruption and illegal practices and making their best efforts and the commitment to defending and promoting sportsmanship and to fighting against abuse, racism, xenophobia and all other acts that could undermine the public order in sport or any other area of society.

Similarly, Club Employees and Business Partners shall respect all of the obligations and commitments that FC BARCELONA has made through its contractual relationships with third parties, along with the best practices of the countries where it carries out its activities.

Subjects bound by this set of rules shall not collaborate with third parties to violate any law or commit any actions that, even if legal, could jeopardise the respect of lawful principles, damage the reputation of FC BARCELONA or harm the perception of FC BARCELONA held by its individual Club members and body of members as a whole, the sporting world, regulators, institutions or any other interested parties.

Honour and service to Barça Club members

Staff and Business Partners of FC Barcelona must always act as stewards in the management of an asset that belongs to and represents all of the Club's members. Accordingly, management must at all times be carried out with complete integrity and efficiency, and in the best interests of FC Barcelona and its members.

Loyalty to FC BARCELONA

FC BARCELONA Employees and Business Partners must carry out their activities with integrity and loyalty to the Club. Thus, their actions, both in the scope of management and representation, must never harm or enter into conflict with the interests of the Club.

Diligence and responsibility

In its relationship with Club members and third parties (sports entities, institutions, sports federation bodies, professional leagues, clients, suppliers, etc.), the Club considers it crucial that all Employees and Business Partners of FC BARCELONA carry out their activities adhering to maximum quality standards and must act at all times with maximum diligence, responsibility and professionalism. They must also always use the appropriate tools and timing to do this and assume, according to their professional categories and professional liability, all responsibility inherent in their actions or omissions.

Transparency

The Club, along with the Employees that represent it, must at all times maintain its commitment to offering its Club members, other entities and/or individuals with links to FC BARCELONA that so require it, extensive information regarding its activities that is accurate, comprehensive, clear and precise. This includes the clear statement on the principle of transparency in decision-making processes, all while respecting confidentiality regulations.

Use of social networks and new communication channels

Social networks are a communication tool for personal and professional relationships that can easily lead to inappropriate behaviour or to the leaking of confidential information or personal data. In addition, FC BARCELONA is constantly in the spotlight due to its popularity as a sports club, occasionally exemplified through publications on social media. This all generates a series of risks, even if done unintentionally or carelessly, which could put the Club's information or reputation at risk.

Thus, FC BARCELONA Employees, Sports Professionals and Business Partners undertake to make responsible use of social networks by trying to avoid inappropriate behaviours or statements and by respecting the Club's values—always with the maximum respect for the right to freedom of expression and freedom of opinion.

Responsible use is especially necessary in this area, while always respecting freedom of expression. Thus, any use or statement on social networks must be respectful to the people, workers, executives and directors of the Club and its Related Entities, along with the entities themselves, while procuring never to violate the honour and/or dignity of people who should not be mentioned on them.

4.2 Human rights

FC BARCELONA, in addition to complying with current legislation applicable to it, undertakes to respect internationally recognised human rights, which include the rights listed on the International Bill of Human Rights and the principles enshrined in the rights established through the International Labour Organization Declaration.

In order to identify, prevent, mitigate and respond to possible abuses, FC BARCELONA carries out a continuous due diligence process for its own activities and those directly related to its operations, products or the services provided within the framework of its business relationships.

As a result, all Bound Parties of this Code, under their condition as FC BARCELONA members, must adhere to this commitment and exercise their professional activities with full respect and guarantee of human rights and public freedoms.

Relationships between FC BARCELONA Employees must be based on mutual respect and lead to a comfortable, healthy and safe work environment. They must refrain from all behaviour that is abusive or entails any sort of discrimination based on race, nationality, language, gender, civil status, social status, age, disability, sexual orientation or political, religious or labour union-related beliefs.

4.3 Professional development and equal opportunities

FC BARCELONA understands that professional growth of Club employees is closely linked to each person's personal development. For this reason, and keeping in mind that its Employees are the Club's most important asset (along with its individual Club members and body of members as a whole), FC BARCELONA promotes different types of initiatives and contributes the appropriate and necessary means to the training and development of its people. It promotes a non-discriminatory environment that provides equal opportunities to every one of its members.

Factors such as nationality, race, sex, origin, social status, civil status, sexual orientation,

ideology, religion and family ties are not means of evaluating performance. FC BARCELONA particularly promotes equal opportunities between men and women regarding job access, training, professional promotion and job conditions.

The selection, hiring and professional careers of FC BARCELONA Employees are based on each worker's merits, skills and the performance of their professional tasks.

FC BARCELONA understands the importance of a proper balance between one's work life and professional life. That's why the Club undertakes to promote measures and programmes that help employees strike a balance between the two.

4.4 Cooperation and dedication

FC BARCELONA fosters an environment of cooperation and teamwork to best leverage all of its skills and resources. All FC BARCELONA employees should act in a spirit of collaboration by providing other Employees with their knowledge and resources in order to make it easier to achieve the Entity's objectives and interests.

FC BARCELONA Employees should be efficient during their workdays and use the time and resources the Entity provides to them to the maximum, while always trying to provide the highest possible value in all of their actions.

4.5 Unjustified expenses, presents, gifts and services

In some circumstances, certain unjustified expenses, presents, gifts or services given to third parties by Employees of FC BARCELONA and/or its Business Partners could contravene the prohibition of carrying out acts of corruption with people and public workers, both in current national legislation and in the best practices for that matter on a national and international level.

In light of the above, and although giving and receiving services in good faith and based strictly on cordiality and friendliness can form a part of any entity's normal business environment, certain reasonability and proportionality criteria must be established.

In this regard, all unjustified expenses, gifts or services that exceed ordinary business practices aimed at maintaining long-lasting and solid business relationships are strictly prohibited. This occurs when they have a disproportionate value given the lawful purpose pursued, are used as a bribe or are intended to cause a decision that is unfair or breaches the commitments entered into with other entities, thus impairing impartiality and good

judgement.

In the event that the Employees and or Business Partners of FC BARCELONA offer, promise, make available, request and/or accept an unjustified present, gift or service—or in the case they become aware of this—they must immediately report it to the Compliance Officer, who will determine how to proceed in accordance with internal regulations and applicable law.

4.6 Conflicts of interest

These occur when the interests of FC BARCELONA Employees themselves are directly or indirectly opposite or conflict with the interests of another person or entity, thus interfering in the fulfilment of their professional duties and responsibilities, or when these parties are personally involved in a financial transaction or operation.

In reference thereto, while FC BARCELONA recognises and respects its Employees' rights to participate in financial and business activities outside of those the Entity performs—provided these are legal, ethical and do not conflict with their responsibilities in the Club—they must always prevent these situation from entailing a conflict between their personal interests and those of the Club and never profit from their position in FC BARCELONA to obtain monetary benefits, personal benefits or business opportunities.

In the event that FC BARCELONA Employees find themselves in a situation that could entail a conflict of interest or compromise their necessary objectivity or professionalism, they must immediately get in touch with the Compliance Officer to learn how to proceed in accordance with internal regulations and applicable law. If the potential conflict of interests affects one of the members of the Board of Directors, the Ethics and Transparency Commission will be responsible for the investigation, as stipulated by the current Bylaws.

4.7 Prevention of sporting fraud

Manipulation of sports events

The Bound Parties shall abstain from directly or indirectly carrying out any behaviour that could manipulate sports events, either through paying or receiving money, intimidation or agreements of any type, in order to pre-determine or deliberately and fraudulently change the result of an event, match or sports competition or to exert an influence for betting or gambling purposes.

Bribes to Sports Professionals and sports associations

The Bound Parties shall not, in any case, carry out inappropriate behaviours likely to be classified as a bribe to other Sports Professionals and the members or officials designated by sports associations in order to pre-determine or deliberately and fraudulently change the result of an event, match or sports competition or to exert an influence for betting or gambling purposes.

Sports betting

Sports Professionals and Club directors cannot bet on sports events in which FC BARCELONA participates, whether they be national, international, official or friendly in nature.

4.8 Best taxation practices

Tax risk prevention

The ordinary and extraordinary activities of an entity like FC BARCELONA entails adopting a series of decisions that have repercussions and impacts in the area of tax law. Thus, the Entity is committed to fulfilling its tax obligations in all of the territories and jurisdictions where it carries out its ordinary and extraordinary activities, while always opting for a prudent tax policy. In addition, it applies its monitoring systems when it deems appropriate for an adequate Tax Governance policy.

Relationship with tax administrations

FC BARCELONA Employees must provide all information and documentation of a tax nature requested by the competent tax administration with the shortest delay possible and in the necessary quantity. In operations where disagreements over interpretations could arise, conversations should be held with the competent tax administration to decide on the interpretive criteria best suited to the planned operation, in order to reach an understanding as to the best way to resolve the situation.

4.9 Acts by FC BARCELONA Business Partners

FC BARCELONA could be considered liable for any act carried out by sports agents, intermediaries and third parties when they are acting as per the Club's instructions. In order to guarantee the transparent and ethical management of the acts carried out by FC BARCELONA Business Partners, it will be compulsory to: (i) formalise in writing and document the decision-making process; (ii) submit FC BARCELONA Business Partners to the controls deemed appropriate, prior to or following any action; (iii) offer compensation in line with market prices; (iv) not offer or carry out cash payments or transfers to accounts with unknown titleholders, accounts whose titleholders are different from the service provider or accounts located in territories classified as tax havens; and (iv) not accept bribes or validate any inappropriate behaviour carried out by FC BARCELONA Business Partners.

4.10 Relationships with members

Relationships with individual Club members and the body of members as a whole

FC BARCELONA understands that individual Club members and the body of members as a whole are the Entity's main asset and that it has them to thank for its existence, history and *raison d'être*.

For that reason, it is an essential requirement for FC BARCELONA and its associated Employees to base their acts—especially those carried out with individual Club members and the body of members as a whole—on the ethical principles and values listed in this Code: integrity, responsibility, transparency, respect, effort, teamwork, ambition, humility, sustainability, diversity and equality.

Relationships with employees

FC BARCELONA Employees are a key factor in the Entity's business performance. In order to protect this asset, FC BARCELONA defends and promotes compliance with labour and human rights, while guaranteeing a high standard of job conditions and health and safety in the workplace.

FC BARCELONA Employees must strictly adhere to applicable labour regulations and collaborate in preventing, detecting and eradicating irregularities in this regard. As a result, all Employees are obliged to act, in their workplace relationships with other employees, in accordance with the criteria of respect, dignity and fairness. They must take into account each person's cultural sensibilities and not allow any form of

violence, harassment or abuse in the workplace, nor discrimination based on race, religion, age, nationality, gender, social status or any other personal or social condition unrelated to their merits and abilities, with special consideration to the service and work insertion of persons with disabilities or impairments.

Employees will be responsible for rigorously fulfilling all occupational health and safety rules and for ensuring their own safety and that of those affected by their activities.

Consuming substances that could affect the proper fulfilment of one's professional obligations is strictly prohibited, along with any sexual harassment, abuse of authority, offensive acts, defamation or any other form of aggression and hostility that could create an intimidating environment.

Relationships with clients

The Entity understands that the success of its activity also depends on its capacity and ability to maintain long-term business relationships. In this regard, FC BARCELONA is committed to offering service quality that meets or exceeds legally established quality requirements and standards.

FC BARCELONA Employees must act with integrity when interacting with the Entity's clients. Their objective must be to provide the highest quality standards, excellent service and to develop long-term relationships based on honesty, trust and mutual respect. For these purposes, Club Employees are subject to the following requirements:

- a) The information provided to the Entity's clients related to the services FC BARCELONA provides must be accurate and comprehensive, while always respecting confidentiality regulations.
- b) The services provided to clients must not exceed those inherent in normal business practices aimed at maintaining long-term and solid business relationships. Club Employees must not offer clients any services aimed at bribing or inciting a decision that is unfair or breaches the commitments made with other entities, thus affecting their impartiality and good judgement.

Relationships with suppliers

FC BARCELONA shall operate in an objective and impartial manner in its supplier selection procedures. For this, Club Employees must apply the criteria of quality, cost, service and reputation and avoid any conflict of interest or favouritism in this selection.

Specifically, FC BARCELONA Employees cannot accept or request any type of personal benefit from a supplier (or potential supplier) which would (or could) compromise their impartiality and objectivity.

However, FC BARCELONA Employees can give or accept promotional objects of marginal value or those whose giveaway occurs in normal business practices, aimed at maintaining long-lasting and solid business relationships, as long as they do not compromise either party's impartiality and good judgement.

FC BARCELONA shall promote awareness of the Code of Ethics among its suppliers, contractors and other collaborating companies, along with the adoption of related behavioural guidelines.

Relationships with governments and authorities

FC BARCELONA shall not directly or indirectly finance political parties, either domestically or abroad, including their representatives or candidates.

Relationships with authorities, regulatory authorities and public administrations shall always occur within the principles of cooperation and transparency.

Donations and social projects

As part of FC BARCELONA's commitment to progress and the well-being of the communities with whom it maintains relationships, through the BARÇA FOUNDATION, it collaborates and actively contributes to their development through donations and social projects and by promoting the culture of sport and sporting activities.

In accordance with this commitment and with its values of transparency and integrity, all donations carried out by the Entity or its representatives, or through the BARÇA FOUNDATION, must receive the necessary prior authorisations.

Commitment to environmental sustainability

FC BARCELONA defends sustainable development and, as a result, the greatest respect possible for the environment in which it performs its activities. It always seeks to

minimise the negative effects that these activities could cause.

The Club gives its Employees the necessary means to minimise their environmental impact.

All of the entities, companies and organisations that collaborate with FC BARCELONA must act, at all times, in a way that is respectful of the environment. Any irresponsible practice or environmental pollution could lead to a termination of business relationships.

4.11 Secret and confidential information

FC BARCELONA understands that information is one of its main assets and is essential for managing its activities. In this regard, the Entity undertakes to maintain the integrity, availability and confidentiality of this information and thus minimise the risks derived from its disclosure or misuse.

As a result, FC BARCELONA Employees and, in certain cases, Business Partners, must maintain the secrecy and confidentiality of the information owned by FC BARCELONA and by the Business Partners, which relate to the Club or are not classified as public, to which they have access as a result of the performance of their professional activities.

In the same vein, Employees and Business Partners must not make fraudulent use of this information, regardless of whether or not they profit or benefit from it.

Disclosing, disseminating and using secret or confidential information for uses or purposes outside of one's professional duties is a breach of loyalty to FC BARCELONA, either when done without proper authorisation or especially when done in one's own personal interest.

4.12 Economic and financial information

Maintaining economic, financial and accounting information that is accurate, comprehensive, precise and dependable is essential for the correct business performance of FC BARCELONA. Thus, all operations of a financial nature that the Entity carries out are clearly and precisely included in the appropriate accounting records, which accurately reflect the transactions carried out and are available to internal and external auditors. This information refers to, among others, accounting and financial records, payroll information, travel reports and expenses, emails, computer and electronic files and any other type of information related to the Entity's ordinary performance of its business activities.

As a result, FC BARCELONA Employees shall enter financial information into the Club's systems in a comprehensive, clear and precise manner that reflects, on the corresponding date, its duties and obligations, in accordance with applicable regulations.

4.13 Corporate image and reputation

FC BARCELONA considers its image and reputation to be one of its main assets in order to maintain the trust of its Club members and followers around the world.

In this regard, FC BARCELONA Employees must take the utmost care in upholding the image and reputation of the Club in each and every one of their professional acts. In addition, the respect and correct use of the image and reputation of FC BARCELONA must be ensured.

FC BARCELONA Employees must also be careful in any public speech they give and must inform their direct superiors beforehand when they must speak in public as representatives of the Entity before the press, on social media or through any other type of act that could be subject to a certain dissemination and have an impact on the public.

In addition, FC BARCELONA Employees and Business Partners must act in an ethical and respectful manner, in accordance with current law, especially outside of the workday and when they are not representing the Entity, in order to avoid possible damage to the image and reputation of FC BARCELONA.

4.14 Personal data protection

FC BARCELONA is firmly committed to ensuring the right to privacy by protecting the personal data provided by its Club members, Employees, Business Partners, institutions and the public at large. FC BARCELONA Employees and Business Partners shall not disclose personal data obtained through the performance of their professional activities. Thus, in accordance with applicable law, they protect their privacy and the Entity's trustworthiness.

The Entity, along with its Employees and the parties associated therewith, shall adhere to all personal data protection regulations established by law and international agreements. To this effect, they will not gather, process, store, hold, disclose or use personal data in any way that would violate those regulations.

4.15 Use of computer tools

FC BARCELONA Employees understand that the computer resources and tools that FC BARCELONA provides to them are means provided exclusively by FC BARCELONA for the Employees in its organisation to, on its behalf, perform activities in its name, carry out their tasks and thus perform the business of FC BARCELONA. The use of the material and tools provided to FC BARCELONA Employees must be limited to performing professional and job-related tasks for FC BARCELONA. They must be used in a manner appropriate to their nature and in a way that facilitates an improvement to the communications network.

FC BARCELONA reserves the right to carry out checks on the computer systems, communications systems, equipment and tools that its Employees use, subject to applicable legal regulations.

Computer documents, software and files are owned by FC BARCELONA and comprise some of the Club's most important assets. Thus, utmost precautions must be taken to avoid all risks of unauthorised loss, destruction, use or modification.

5. Specific commitments from members of the Board of Directors and statutory commissions, along with club executives

5.1 General considerations

In accordance with the Bylaws and the nature of their tasks within the Club, the members of the Board of Directors and of the statutory commissions, along with its executives, are subject to specific commitments. In this regard, in respect to the provisions of Decree 58/2010 of 4 May, on sports entities in Catalonia, and its Title 7 on Directors' Bylaws, the following general considerations shall be applicable:

- o Parties who assume administrative responsibilities over the Club must strictly adhere to the principles of suitability and opportunity in all of their management actions and decision making.
- o The intended purpose must be to achieve the main objectives of the Club's activity: sporting excellence and the economic sustainability of the resources used. That said, all practices and behaviours must dignify the Club, its image and the values it represents.
- o In application of the aforementioned criteria, the actions of directors and executives must comply with the principles established in the general principles presented

above and be based on law, honour, service to Club members, loyalty, diligence, responsibility and transparency.

- o The following practices are considered to violate those principles and values:
 - Acting with a conflict of interest. If one emerges, the party affected must disclose this fact and remove him/herself from the decision-making process.
 - Exerting influence over others to obtain a decision to his/her own benefit.
 - Directors and commission members cannot act within any scope of management outside of those assigned to them, without the express authorisation of the responsible party.
 - Giving business to or hiring immediate relatives, parents or children, either personally or through companies that they own or for which they work, unless the professional solvency of the person being hired, as well as their merits and proven conditions, justify the objective benefit of hiring that person ahead of another. In such a case, it will be necessary to establish a comparison between the two candidates, along with a report/conclusion that will be submitted to the Board of Directors for them to vote on whether to hire such person or not. The Director with the kinship or whose vote would otherwise be incompatible must abstain from voting.
 - Hiring outside services without following the principles of necessity, suitability and opportunity.
 - Accepting gifts, presents, benefits or services free of charge, beyond what could be admitted through normal business practices. They can also not offer gifts to third parties if not institutionally authorised.
 - Incurring expenses for the Club that are disproportionate, excessive and unjustified.
 - Receiving commissions or any compensation.
 - Paying commissions that exceed or are outside of those corresponding to authorised professionals.
 - Using his/her position in the Club to obtain personal or professional benefits when those benefits harm the Club.
 - Not respecting confidentiality rules regarding the deliberations carried out during the decision-making process.

- Participating in public events or acts that harm the good image and prestige of FC BARCELONA.
 - Using Club property or assets for his/her own benefit.
 - Discrimination or inappropriate treatment due to gender, race, colour, nationality, beliefs, religion, political opinion, status, sexual orientation, disability or any other personal circumstance protected by law, both with respect to employees, directors, Club members or suppliers.
- o This Code of Ethics not only represents a commitment to what is expressly mentioned herein, but also, in good faith, to all consequences resulting from its contents.
 - o If, for reasons of suitability and opportunity, it is considered appropriate for the Club to adopt a decision that does not align with the practices defined in the section above, the Board of Directors, after a report is drafted by the corresponding body, shall adopt the decision it considers appropriate.

5.2 What it means to be a director. Specific obligations and behavioural guidelines.

- o A director is understood to be a person belonging to FC BARCELONA's governance body and administration. Executives linked to the Club through a common or special labour relationship, or those of a different contractual nature, are excluded from this description.
- o FC BARCELONA directors have the following special obligations, in addition to the general obligations specified in the section above:
 - To maintain as confidential the information received and learned through the performance of their tasks, when appropriate, and in accordance with section 4.11 above. This confidentiality obligation shall remain binding even after they leave their positions.
 - To act with due diligence when exercising their tasks and always in accordance with statutory purposes.
 - To promote equality between men and women and to carry out acts aimed at eradicating gender-based discrimination in sport.

- To follow the agreements and resolutions ordered by the competent administrations.
- To provide all necessary documentation and information to incoming directors substituting the outgoing ones.
- To attend meetings of the bodies to which they belong and actively participate in their deliberations in order to contribute their opinions to the appropriate decisions being made.

6. Ethics Channel

6.1 Reporting doubts and incidents

In the event of any doubt regarding the interpretative criteria of this Code or the application of its provisions in specific cases, consultation must be sought without delay by contacting the Ethics Channel available on the FC Barcelona website and on the Club's intranet.

In accordance with internal regulations and applicable law, Staff and Associated Persons of FC Barcelona shall have both the right and the duty to report any act or omission that may constitute inappropriate conduct, a breach of internal regulations, a violation of the provisions of this Code, or a breach of applicable legislation, including any potential infringements of the laws, rules, regulations, or policies applicable to the Club. Such reports must be made through FC Barcelona's Ethics Channel (<https://canaleticfcbarcelona.integrityline.com/>), which allows for anonymous reporting should the reporting person so wish, and which in all cases guarantees the confidentiality of all parties involved.

FC Barcelona shall process all reports received in accordance with applicable legislation, ensuring their confidential nature and respecting the rights of the persons concerned. In all cases, the confidentiality of the identity of the reporting person and the affected persons shall be guaranteed, as well as protection against any form of retaliation for reporting persons who act in good faith.

Likewise, Staff and Associated Persons of FC Barcelona shall have the right and the duty to make responsible use of the Ethics Channel and to comply with the confidentiality obligations set out in the preceding paragraph.

6.2 Penalty system

No Bound Party to this set of rules, regardless of their level or position within FC BARCELONA, is authorised to request that another person from the Club or a Business Partner violate what is established herein. Similarly, no Bound Party to this set of rules may justify inappropriate behaviour by alleging that they were ordered to do so by their superiors or that they were unaware of this Code.

Any breaches that occur to this set of rules may be analysed and, if applicable, penalised by the Board of Directors in accordance with applicable regulations, current collective bargaining agreements and internal procedures. In the same vein, the Entity shall inform the applicable authorities of any regulatory breaches if it appears a crime could have been committed.

The Compliance Officer shall coordinate with:

- a. The Human Resources Department and the Employees' Council for any actions that must be adopted in relation to FC BARCELONA Employees.
- b. The FC BARCELONA Legal Affairs Department for any actions applicable to the Club's Business Partners through a business or other type of relationship.

In any case, any measures that are adopted must align with the principle of proportionality and the affected party can make his/her voice heard to explain what occurred, in accordance with FC BARCELONA internal regulations.

6.3 Monitoring

The Compliance Officer shall maintain an updated register of breaches of which he/she becomes aware, along with the actions taken to address them, in accordance with the stipulations of the preceding paragraph.

In the case that, after the complaint is received and its corresponding investigation is completed, the detected breach of these provisions is attributed to a defect in the procedures and controls implemented by FC BARCELONA, they will be revised and updated in order to avoid it happening again.

7. Distribution and training

It is the responsibility of the Compliance Area to deliver this Code of Ethics to FC BARCELONA employees, which will be included in the onboarding / welcome pack of new recruits, together with the rest of the Club's internal regulations, which are published on the FC BARCELONA intranet and website.

In the case of Club Business Partners, their contact person must ensure that the Business Partner is aware of both this Code of Ethics and FC BARCELONA's different Policies referenced herein, and that they follow and respect the content of those texts.

In the same sense, the Compliance Area will also be responsible for , the Compliance Officer will also ensure that Staff and Associated Persons have access to this Code, as well as their respective Policies and other internal rules of mandatory observation and compliance, and will promote the measures that are considered necessary to make its content easily accessible, and will resolve any doubts that Staff and Associates of FC BARCELONA may have regarding its content and scope.

The FC BARCELONA Human Resources Department is responsible for promoting the ongoing training of Employees about this Code, other regulations and the ethical behavioural guidelines adopted by the Club, ensuring that they complete and make the most of the appropriate training courses.

8. Approval of the Code

This Code of Ethics becomes applicable after its approval by the Board of Directors. It is compulsory for FC BARCELONA Employees, Business Partners and Related Entities.