

## 6. COMBATTING CORRUPTION AND BRIBERY.

### 6.1. ANTI-CORRUPTION, BRIBERY AND MONEY-LAUNDERING MEASURES.

**GRI 205-1: Operations assessed for risks related to corruption.**

**GRI 205-2: Communication and training about anti-corruption policies and procedures.**

**GRI 205-3: Confirmed incidents of corruption and action taken.**

The RCCelta Group is committed to Social responsibility and business ethics, abiding by the values of honesty, justice, integrity and transparency and maintaining a zero-tolerance policy with regard to corruption of any kind.

This commitment is testament to the Group's interest in identifying potential criminal conduct that may take place in the organisation, in assessing the risks of such conduct occurring and in establishing controls to avoid or minimise the chances of its happening entailing the implementation, in the 2019/2020 season, of the Compliance Management System under the UNE 19601:2017 standard.



**GCP-2020/0014**  
**GRUPO RC CELTA**

Between 16 and 18 June 2021 the Criminal Prevention Model audit was carried out, in line with LaLiga requirements, which highlighted the robustness of the IT security and the investment made in this sector by the RCCelta Group, as well as the training and awareness actions in criminal compliance. On the same dates, a follow-up audit for the Compliance Management System under the UNE 19601:2017 standard was held, which showed that the Group was oriented towards continual improvement and is working to process all the observations and recommendations included in the reports.

The RCCelta Group has Manuals and Policies approved at the highest level and notified to all persons and stakeholders of RCCelta Group, via the website.

This entire rollout of methodologies is triggered by an initial analysis of criminal risks that define the main risks depending on their likelihood and impact. In this regard, the RCCelta Group has opted for an objective, external analysis carried out by an external expert commissioned to prepare a “**Diagnostic report, criminal risk map and plan of action**”. This enabled the Group to update the risks it had already identified in its Compliance System, in force since 2015, including those derived from all the activities carried out by the Group, such as: embezzlement; unlawful disclosure of inside information or new conduct linked to terrorism.

In the 2020/2021 season, in relation to this diagnostic report, the one from the previous season remains in force in relation only to the context part as there were no changes to the activity or structure of the organisation; however, the assessment of criminal risks was updated in May 2021, in line with new scales (which we have defined in Excel format in order to simplify follow-up of the same).

The Group has established the following prevention and monitoring procedures in order to reduce or mitigate the risk:

## **CRIMINAL RISK PREVENTION MANUAL.**

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The Criminal Risk Prevention Manual, and the Compliance Policy derived from it, is the master document of the Criminal Compliance System by which the RCCelta Group expresses its intention to prevent, detect and manage criminal risks at an early stage.

The basic principles of the Criminal Risk Prevention Manual are:

- Awareness and dissemination at all levels of the principles assumed and rules of conduct reflected in the protocols, manuals and internal policies.
- Establishing the appropriate controls, proportionate to the risk involved in operations, as well as measures to oversee the same.

- Segregation of functions, ensuring a more independent vision.
- Supervision and monitoring of Group conduct, as well as the functioning of the Criminal Risk Prevention Model.
- Regular review of the activities that could potentially be affected by a criminal risk.

The Manual itself identifies criminal risks that are intrinsic to the activity carried out by the Group and establishes the management mechanisms for the same, in addition to describing the functions and composition of the Compliance Committee, the Whistleblowing Channel and Protocol and the Sanctioning Procedure.

The body responsible for applying the different controls and requirements established in the Manual, is the Compliance Committee which, in addition, ensures that all those at which the Manual is directed receive training as the guardian of the ethical principles and policies established by the RC Celta Group in order to mitigate the criminal risks identified.

For this purpose a communication plan is established, both internal and external, in relation to the prevention of criminal risks according to the risk assessment carried out, the objectives established and the needs identified in this area. The communication plan is designed using the different tools and channels available and that are considered most effective at any given time, being implemented and subsequently being the subject of a follow-up.

The main **communication activities** carried out in the 2020/2021 season were:

- **Dissemination campaign**, highlighting communications relating to: (i) data protection and compliance training sessions for all Group employees, (ii) delivery of the “Best practice guide for players and coaches 2020/2021” to all Group employees, and (iii) sending the Group’s code of ethics and policies, together with the criminal risk prevention manual, compliance policy and whistleblowing channel.
- **Dissemination of documentation**, highlighting deliveries to: (i) heads of area of “Best practice – regulations and principles for federations, leagues and Spanish sportspeople”, and (ii) playing staff “Practical Guide for players and coaches, 2020/2021 season”.

- **Training:** obligatory for all Group employees. When an employee joins the RCCelta Group, including temporary work agency staff and personnel on work experience, before starting work at the RCCelta Group, he/she is informed of all the Group's policies and the code of ethics and undertakes to comply with them; after signing, the employee is sent the following documentation via email: the Group's code of ethics and policies, communication on data protection, notice regarding privacy of biometric data, user's manual for clocking on, criminal risk prevention manual and compliance policy.  
A new development is that compliance and data protection training sessions have been recorded so that they can be watched by new employees or others who were unable to attend.
- **External:** by publication on the website of everything related to compliance and good governance at the RCCelta Group and inclusion of the compliance commitment in the client and supplier file for the RCCelta Group.
- **Events:** The Compliance Committee has attended several training sessions related to Compliance arranged by LaLiga.

The Compliance Committee is responsible for guaranteeing the **training of all RCCelta Group employees on criminal risk prevention**, the main training activities held in the 2020/2021 season being the following:

- **Training for Governing Bodies:** two members of the Board of Directors attended the training session held in the 2020/2021 season.
- **Playing and coaching staff:** during the 2020/21 season, improvements were made in comparison to the previous one. The staff attended not just the integrity workshop where they were given the best practice guides, but also the criminal compliance training which addressed all the important points they must be aware of, just like the rest of the employees. The content of the Integrity Workshop is:
  - Sporting bets,
  - Match fixing,
  - Legal and sporting consequences of such conduct,
  - Use of insider information,
  - Payments to third parties/Payments for winning, and
  - Whistleblowing channel set up by LaLiga.

- **Rest of RCCelta Group employees:** for the purpose of: reminding them and insisting on the need to notify conflict of interest situations, to share new policies on the prevention and eradication of harassment and the specific whistleblowing channel, as well as to remind them of the new GDPR, addressing any doubts that may arise in all areas regarding personal data protection. In the 2020/2021 season 171 employees attended, while 117 attended in the 2019/2020 season.

Moreover, the Compliance Committee is responsible for **analysing signs or suspicions of the commission of offences**, or of the violation of any of the principles and values recognised in the Code of Ethics and the Policies of the Group notified via the Whistleblowing Channel.

During the 2020/2021 season, no complaints were received via [canaldenuncias@rccelta.es](mailto:canaldenuncias@rccelta.es).

During the 2019/2020 season, one complaint was received via [canaldenuncias@rccelta.es](mailto:canaldenuncias@rccelta.es) which was properly managed in January 2020.

Neither the members of the Board of Directors nor the Compliance Committee are aware of signs or suspicions of corruption in the RCCelta Group.

In particular, the Group's Compliance Policy is derived from the Manual, and is based on the following:

- Commitment by the Board of Directors and the Management Committee to abide by and promote the Compliance System.
- Zero tolerance of corruption and the prohibition of criminal acts.
- Implementation of a disciplinary regime in the event of non-compliance.
- Obligation to report conduct in violation of the criminal compliance system.
- Continual update and improvement.

This Compliance Policy, has been promoted by the Board of Directors and was proposed for approval and signing at the Board meeting held on 28 June 2018. On 19 May 2020 the new directors acknowledged it. Thus, this policy was developed in line with the measures adopted in relation to regulatory compliance and the desire to strengthen the commitment of the management body and senior management to promote, encourage and disseminate its full commitment to compliance with the regulations and the legislation.

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## CODE OF CONDUCT AND PROFESSIONAL ETHICS.

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The image of the RCCelta Group is the result of a collective process, constructed with dedication and work over the years. All members of the RCCelta Group are, therefore, responsible for **conserving and improving the image of trust**, credibility and loyalty of its followers. This task is essential for continuing on the road to excellence and exercising a positive influence in the community.

The conduct set out in this Code has been notified and is **mandatory** for all personnel, in the performance of their professional activity at the RCCelta Group and must also be enforced, reporting any non-compliance by other stakeholders, as the case may be. For this reason, the code of conduct and professional ethics is given to all members of staff when they join and every two years after that, as an update.

This conduct will be carried out in consideration, not just of other employees, but collaborators, partners, sponsors, competitors, suppliers and other third parties linked to the RCCelta Group.

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## ANTICORRUPTION POLICY.

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The object of the Anticorruption Policy is to determine the measures necessary to prevent, detect and sanction fraudulent acts and the use of the means of the RCCelta Group for financial or other gain, by employees, players, managers or members of its managing bodies.

All personnel have been informed of this Policy and of the fact that compliance with it is mandatory.

The Policy contains specific instructions and measures designed to avoid corruption. It establishes that all expenses incurred by or on behalf of the RCCelta Group, will be duly documented by invoices or receipts and will always be revised and approved by the head of the corresponding department and, depending on the amount, by General Management and/or the Chairman's Office to verify proper documentation and reasonability.

Invoices will be preferably issued to the RCCelta for all payments, following approval and authorisation of the person with power to do so.

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## GIFT AND COURTESY POLICY.

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This Policy describes the acceptable limits governing the criteria for expenses corresponding to events, entertainment, meals and gifts for third parties outside the RCCelta Group, as well as establishing limits on the gifts and courtesy extended to clients, sponsors and other collaborators.

The application of this Policy starts with the conduct of the employee, who should reject gifts or any kind of courtesy extended by a third party (supplier, client, financial institution, etc.) that he/she considers could affect the independence or integrity of his professional actions (or appear to do so), or that, at the time or in the future, could represent a conflict of interest, or lead them to assume any obligation or favourable treatment for the third party.

Any payment, gift, offer, invitation or promise made in order to induce the recipient to take advantage of his/her position, in exchange for an act or omission, will never be reasonable and is prohibited under this Policy, whether the employee or collaborator of the Group is the recipient or the supplier of the payment, gift, offer, invitation or promise.

This Policy has been notified to all personnel and is mandatory.

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## CONFLICT OF INTEREST PREVENTION POLICY.

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A conflict of interest may arise when an employee, player, manager or member of a management body adopts measures or has interests that can hinder the performance of his/her duties in the RCCelta Group, in an objective and effective manner, or can harm, obstruct or jeopardise its business objectives.

Conflicts of interest can also arise when employees, players, managers or members of the management bodies, their friends or relations, receive undue personal benefits derived from the position held by the former in the RCCelta Group.

Faced with these risks, the RCCelta Group establishes a series of concrete instructions for its employees in those areas where conflicts of interest may arise. The following areas have been identified:

- **Contract negotiations:** no one will participate actively or passively in any agreement with a third party, where that agreement may lead the interests of the counterparty company being favoured over the interests of the RCCelta Group.
- **Services to partners:** in relations with partners, the principles of equal treatment, objectivity and transparency will apply.

- Conflict between the interests of **employees, players, collaborators, managers or members of the management body**, and those of third parties related to the RCCelta Group: in the event that the personal relationship of a person related to the RCCelta Group, with a client, sponsor or other third party, can exert influence on the latter's decision making, the General Manager will be informed of the existence of this relationship, and will determine the measures to be adopted, including the possible non-participation of the employee in that specific activity.

In this regard, it is worth mentioning that the members of the Board of Directors have signed a letter in compliance with the terms of articles 229 and 231 TRLSC, in relation to the duty to avoid conflict of interest situations.

- **Use of a position in the RCCelta Group for personal benefit:** the property or information of the RCCelta Group, or a person's position in the same, will not be used to obtain gain for oneself, or for friends or relations.
- **Purchases, sales and other transactions:** commercial contracts and agreements will only be handled by employees authorised to do so.

## PRIVACY AND CONFIDENTIALITY POLICY.

The aim of the Privacy and Confidentiality Policy is to establish the requirements under which the information generated in the Group is handled, protecting it and preventing any unauthorised disclosure to third parties, which could jeopardise compliance with the Group's objectives.

The same applies to all employees, players, collaborators, managers and members of the management body of the Group and covers all activities, processes and relations established by the Group and its employees, on all levels, whether formally drafted in the form of a contract, policy, procedure or in similar form or applied by means of standard practice or custom.

The following will be considered confidential information:

- Data on employees, players, collaborators, suppliers and other third persons related to the Group, which have not been publicly disclosed in a lawful manner and in the context of the performance of their activity or by the owners of the data.
- Documentation that directly or indirectly affects the development of the business (sponsorship agreements, new signings, medical reports on players, economic information, etc).
- Procedures, policies, processes, techniques and all knowledge that has not been publicly released by the Group.



With a view to ensuring that the information is used with the necessary secrecy and confidentiality, a series of guidelines to be followed by employees, players, collaborators, managers and members of the management body of the Group has been established, in addition to a series of monitoring measures designed to guarantee confidentiality.

With regard to the dissemination of confidential information, not previously made public by the corresponding persons responsible in the Group, as well as the dissemination of printed or digital material produced by the Group for any purpose, taking photos or filming any part of the Group's facilities, as well as any other action that implies the publication of materials belonging to it, or with its name, will require the authorisation of Group Management.

## PROTOCOL FOR THE PREVENTION AND ERADICATION OF HARASSMENT.

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The aim of this protocol is to define the guidelines, the procedure, the tools and the mechanisms for handling the different kinds of investigations in the event of a report of harassment (mobbing, sexual harassment, harassment based on sex and online harassment), as well as the sanctioning regime.

A mailbox for reporting harassment is established, managed by the Harassment Prevention Committee, which any member of the Group can use to report harassment. The mailbox is [denunciaacoso@rcelta.es](mailto:denunciaacoso@rcelta.es).

The Group does not tolerate abuse of authority or any kind of harassment, whether physical, psychological, sexual or moral, as well as any other conduct that could generate a working environment that is intimidating, offensive or hostile for people.

Moreover, the Group is firmly opposed to the use of personal data in a way that constitutes unlawful data processing, that could undermine the employees' right to intimacy and privacy. It is committed to the protection of personal data, which is necessary to safeguard the fundamental right to honour and personal and family privacy, and as such processing of employees' personal data that could represent an increase in the risk of conduct constituting harassment is kept to a minimum.

The following **principles** have been established:

- Zero tolerance of conduct that represents discrimination on grounds of gender, race, age, nationality, religion, sexual orientation, disability, family origin, language, ideology, political or trade union affiliation or any other characteristic that is not objectively related to working conditions, regardless of whether or not it is enshrined in the applicable legislation or jurisdiction,

- Promotion of a corporate culture of respect, where the persons responsible for the different areas ensure that there is a working environment that is free of any kind of harassment.
- Promotion of campaigns of communication and awareness in relation to harassment.
- Implementation of appropriate, preventive and specific training on harassment and for the resolution of disputes between those responsible for people.
- Ensuring that surveys on the atmosphere at work include questions on sexual harassment or harassment based on sex.
- Ensuring that psycho-social risk assessments include questions on sexual harassment or harassment based on sex.
- Ensuring that the reporting and investigation mechanisms are agile and quick, respecting the rights of both parties and ensuring the right to privacy and confidentiality of those involved.
- Adoption of the corresponding disciplinary measures if conduct constitutes mobbing, sexual harassment, harassment based on sex or any other intolerable conduct is detected.
- Adoption of measures to guarantee the labour and social protection rights of victims, depending on the circumstances existing in each case.

## 6.2. CONTRIBUTIONS TO FOUNDATIONS AND NON-PROFIT ENTITIES.

Donations to charitable organisations can represent a risk of the funds being used for or donated to individual public officials.

In relation to the Group's activities with regard to donations, of any kind, with a view to preventing the commission of corrupt practices or the participation in behaviour related to money laundering and terrorist financing, the corresponding donation certificate is requested. The same procedure is followed when the Group receives donations.

In the 2020/2021 season and the preceding season, Real Club Celta de Vigo, S.A.D., made the following donations:

<b>BENEFICIARY</b> <b>2020/2021 SEASON</b>	<b>PURPOSE</b>	<b>AMOUNT</b>
Fundación Celta de Vigo	Promotion of sport in all spheres	€1,455,400.81
Solidaridade Galega co Pobo Saharaui	Clothes for Saharan Refugees in the Tindouf Camps (Algeria)	€ 23,392.82

<b>BENEFICIARY</b> <b>2019/2020 SEASON</b>	<b>PURPOSE</b>	<b>AMOUNT</b>
Fundación Celta de Vigo	Promotion of sport in all spheres	€1,846,749.18
Xunta de Galicia	Meeting healthcare needs related to the COVID-19 pandemic	€ 262,335.55

In addition, as is explained in section 7.2 of this Report, the RCCelta Group responds to requests for signed products for social work. Below is a list of the entities and causes supported:

PRODUCTS FOR SOCIAL WORKS AND	
RECIPIENT	CAUSE
ORLANDO JEAN MARC	BENEFICIAL ACTION
FEDERACIÓN GALEGA DE FÚTBOL	BENEFICIAL ACTION
CARLOS CANTARELO	SICK KID
COLEGIO HOGAR SAN JOSÉ	BENEFICIAL ACTION
SORTEO CÁRITAS	CÁRITAS
RAMÓN BRIANES	COLLABORATOR OLDEST FOUNDATION
RIFA ASOCIACIÓN VODEA	FUNDRAISER FOR THE PURCHASE OF A DEFIBRILLATOR
GASOL FOUNDATION	EVENT
PAULO DANIEL	FAN
COLEGIO MIRALBA-JESUITINAS VIGO	EVENT
EL SUEÑO DE VICKY	FOUNDATION FOR THE FIGHT AGAINST CHILDHOOD CANCER
HOMENAJE ÁNGEL PÉREZ	EVENT
HOMENAJE CASA PACO	EVENT
AYUVI	BENEFICIAL ACTION