

## 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 RC Celta 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.

Between 6 and 7 June 2022 the Criminal Prevention Model audit was carried out, in line with LaLiga requirements, being an essential requirement for registration of the first team in the first division, which highlighted the robustness of the training and awareness actions in criminal compliance, as well as the collaboration and involvement of the staff interviewed.

The RC Celta Group has Manuals and Policies approved at the highest level and notified to all persons and stakeholders of RC Celta 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 RC Celta 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 relation to this diagnostic report, it was updated in May 2021 in relation to criminal risk assessment, in line with new scales.

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 RC Celta 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 2021/2022 season, along the same lines as those of the previous season, were:

- **Dissemination campaign**, highlighting communications relating to: (i) data protection and compliance training sessions for all Group staff, (ii) delivery of the “Best practice guide for players and coaches 2021/2022” to all Group staff, and (iii) sending the Group’s code of ethics and policies, together with the criminal risk prevention manual, compliance policy and whistleblowing channel.

It is also important to highlight the placing of LaLiga posters on the commitment to integrity in all player transit areas in order to raise awareness of the seriousness of the offence of sports corruption;



- **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, 2021/2022 season”.
- **Training**: obligatory for all Group staff. When someone joins the RC Celta Group, including temporary work agency staff and personnel on work experience, before starting work at the RC Celta Group, he/she is informed of all the Group’s policies and the code of ethics and undertakes to comply with them; after signing, they are given access to the new staff platform containing: the Group’s code of ethics and policies, communication on data protection, notice regarding privacy of biometric data, 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 staff or others who were unable to attend.

- **External:** by publication on the website of everything related to compliance and good governance at the RC Celta Group and inclusion of the compliance commitment in the client and supplier file for the RC Celta 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 RC Celta Group staff on criminal risk prevention**, the main training activities held in the 2021/2022 season being the following:

- **Training for Governing Bodies:** all members of the Board of Directors attended the training session held in the 2021/2022 season (2 members attended in the 2020/2021 season).
- **Playing and coaching staff:** during the 2021/2022 season, we continued along the same lines as the previous season. In addition to attending the integrity workshop where they were given the best practice guides, the players also attended the criminal compliance training which addressed all the important points they must be aware of, just like the rest of the staff. 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 RC Celta Group staff:** 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 2021/2022 season there was an increase in participation compared to previous seasons, as 207 people attended, including staff and direct collaborators, while 171 employees attended in the 2020/2021 season and 117 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 2021/2022 season, no complaints were received via [canaldenuncias@RC Celta.es](mailto:canaldenuncias@RC Celta.es).

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

During the 2021/2022 season, the introduction of the staff platform has been an important development as a portal where all the information on compliance is shared in an easy and integrated manner, thus helping dissemination and awareness across the RC Celta Group, a clear example of how the digitalisation of processes being carried out by the RC Celta Group is visible in all areas.

## CODE OF CONDUCT AND PROFESSIONAL ETHICS.

The image of the RC Celta Group is the result of a collective process, constructed with dedication and work over the years. All members of the RC Celta 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.

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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 RC Celta 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 staff, but collaborators, partners, sponsors, competitors, suppliers and other third parties linked to the RC Celta Group.

The latest version of the Code of Conduct and professional ethics is dated 31 May 2021 and is available on the website.

### **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 RC Celta Group for financial or other gain, by non-playing staff, 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 RC Celta 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 RC Celta for all payments, following approval and authorisation of the person with power to do so.

### **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 RC Celta 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 staff member, 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 staff member 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.

#### CONFLICT OF INTEREST PREVENTION POLICY.

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

Conflicts of interest can also arise when non-playing staff members, 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 RC Celta Group.

Faced with these risks, the RC Celta Group establishes a series of concrete instructions for its staff 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 RC Celta Group.

In relations with third parties, the Group will act impartially and objectively at all times, without any conditioning factors derived from personal or family financial considerations.

No payments will be made or received in cash, in kind or in the form of a present or gift to suppliers and in general any third party in the Company's sphere that could affect the interests in the negotiation of any kind of agreement or otherwise contravene the Club's policies or Code of Conduct.

- **Services to partners:** in relations with partners, the principles of equal treatment, objectivity and transparency will apply. Likewise non-playing staff, players, managers or members of the boards of directors will not assume responsibilities in the performance of their activity that clash with the objectives of the RC Celta Group.
- Conflict between the interests of **non-playing staff, players, collaborators, managers or members of the management body**, and those of third parties related to the RC Celta Group: in the event that the personal relationship of a person related to the RC Celta 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. Moreover, neither non-playing staff, players, managers or members of a board of directors of the RC Celta Group will perform work, while working for the club, for a company with conflicting interests or that could interfere with his/her ability to perform its activities or assume its responsibilities.

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 RC Celta Group for personal benefit:** the property or information of the RC Celta Group, or a person's position in the same, will not be used to obtain gain for oneself, or for friends or relations. Nor will personal business be carried out or business opportunities arising from the position or influence of the staff member in the Club be taken advantage of.
- **Purchases, sales and other transactions:** commercial contracts and agreements will only be handled by staff authorised to do so. Likewise, client services or supplier requests will be made in line with the law and the internal rules of the RC Celta Group, without applying any subjective or personal parameters.

If a possible conflict of interest is detected, the General Manager or the Supervision and Monitoring Body will be informed, with all actions being suspended, with the person affected by the conflict stepping back, until the situation is deemed appropriate, or it is decided to eliminate or discontinue the same.

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## PRIVACY AND CONFIDENTIALITY POLICY.



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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 non-playing staff, 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 staff, 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 non-playing staff, 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 non-playing staff, 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 staff members' 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 2021/2022 season and the preceding seasons, Real Club Celta de Vigo, S.A.D., made the following donations:

<b>BENEFICIARY</b> <b>2021/2022 SEASON</b>	<b>PURPOSE</b>	<b>AMOUNT</b>
Fundación Celta de Vigo	Promotion of sport in all spheres	€1,000,000.00

<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

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