



INTERNAL INFORMATION SYSTEM POLICY

NG-CTO-016

LALIGA

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1. INTRODUCTION AND PURPOSE

This Policy aims to establish the guiding principles and guarantees for the operation and management of the **Internal Information System implemented in the LALIGA Organisation**, which is governed by the "Internal Information System Operating Manual".

To this end, the LALIGA Organisation has a reporting procedure (identified or anonymous) for all irregular conduct¹ or behaviour committed within our Organisation or in the context of the professional relationships it maintains, in the past, present or future (hereinafter the "Reports" or "Report").

The Organisation's Internal Information System (hereinafter, "System" or "Internal Information System") consists of different channels to address the different types of violations and/or possible reporting groups.

This System guarantees the secure receipt and effective handling of all Reports of possible violations and compliance with the requirements of the applicable regulations.

For the purposes of this document, the term "LALIGA Organisation" or "Organisation" means the Liga Nacional de Fútbol Profesional and all other entities majority-owned or wholly-owned by it, regardless of their geographical location, as well as the Fundación LALIGA.

2. SCOPE OF APPLICATION

2.1. SUBJECTIVE SCOPE

This policy applies to, but is not limited to the following persons, whether their relationship with the Organisation is in the process of pre-contractual negotiation, is currently in force, or has already been terminated:

- /// All professionals of the LALIGA Organisation, where "professionals" is understood to mean all natural persons who perform their professional activities within the framework of the LALIGA Organisation, irrespective of the form of their contractual relationship — employment, provision of services or otherwise — with the entity concerned, their geographical location, the place where they provide their services and their hierarchical position.
- /// Candidates in the selection process, volunteers, interns and trainees.
- /// All members of the governing bodies of the LALIGA Organisation, understood as members of the governing bodies of the Liga Nacional de Fútbol Profesional and members of the governing bodies of the other entities belonging to the LALIGA Organisation, as well as their representatives, natural persons if they are legal persons, regardless of the nature of the contractual or organic relationship, the geographical location, the place where they provide their services, and the hierarchical position they occupy.

In the case of affiliated Clubs/SADs, the applicability of this document also extends to the professionals of these entities.

- /// Stakeholders involved in the competition.
- /// Shareholders of companies in which the Organisation has a minority shareholding.
- /// Former professionals of the Organisation, even if the employment or statutory relationship has ended.

- /// Any third party (legal entity or self-employed person) who has a professional relationship with the Organisation, i.e. including service providers, clients and/or employees.
- /// Any natural or legal person connected or related to the whistleblower who may be affected by the Report, including co-workers and family members. The legal representatives of employees in the performance of their duties to advise and assist the whistleblower.
- /// Similarly, any other person who has knowledge of or suspicion of any of the irregularities referred to in this section, provided that the Report relates to any of the matters described in the following item (Objective Scope).

2.2. OBJECTIVE SCOPE

A. Violations covered by Article 2 of Law 2/2023 of 20 February on the protection of persons reporting breaches of legislation and the fight against corruption:

- /// Acts or conduct that may have criminal implications.
- /// Serious or very serious administrative violations.
- /// Violations of labour law on occupational safety and health.
- /// Breaches of European Union law falling within the material scope of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of Union law and the Spanish law transposing it.

Notwithstanding the fact that it is possible to submit communications, requests or proposals through the System on subjects other than those mentioned above, it is hereby declared that only Reports dealing with the subjects mentioned in the above paragraphs are covered by the safeguards established in Law 2/2023 of 20 February.

B. Any other breaches or violations in relation to compliance with ethical principles or the Organisation's internal rules. Among others:

- /// Violations of the values, principles and behaviours set out in the LALIGA Organisation's Code of Ethics.
- /// Failure to comply with other internal regulations, processes or protocols of the LALIGA Organisation.

Reports dealing with matters of an **interpersonal nature**² which do not constitute an offence and/or which form part of the strictly personal and private sphere between the persons involved do not fall within the scope of this Policy. Similarly, any Report of **information that is already in the public domain or that is mere rumour** is excluded.

¹ Irregular behaviours are not just those that breach good faith or current legislation, but also those that violate corporate policies that imply non-compliance with labour or contractual duties.

² In accordance with labour law jurisprudence, an "interpersonal conflict" is understood as any situation of contradiction or disagreement between the interests of two or more persons that goes beyond the employment relationship.

3. PRINCIPLES OF LALIGA INTERNAL INFORMATION SYSTEM

The basic principles of action on which this Policy is based are explained below: Compliance with the law: Legality and ethics are essential pillars of the System. Therefore, Reports will be handled in an integral and professional manner and in compliance with applicable legislation, internal regulations in force and, in particular, data protection regulations.

1. **Independence and impartiality:** The System will ensure a fair hearing and fair treatment for all persons concerned. All persons involved in the proceedings shall act in good faith in seeking the truth and clarifying the facts.
2. **Protection from retaliation:** Adequate prevention and protection from retaliation for good faith in reporting of misconduct through the Internal Information System shall be ensured.
3. **Transparency and accessibility:** Care shall be taken to ensure that information about the System and its regulation is communicated in a clear and understandable manner, and that the publicity and accessibility of the System are adequate.
4. **Traceability and security:** The System shall include all measures necessary to ensure the integrity, traceability and security of the information.
5. **Confidentiality and anonymity:** The System shall guarantee anonymity and, in any case, the utmost confidentiality of the whistleblower's identity, the information transmitted and the actions carried out in the management and processing of this information. The System must allow for the transmission of anonymous Reports.
6. **Secrecy:** The System will encourage individuals involved in processing and investigating Reports to exercise utmost discretion regarding the facts which come to their attention due to their position or role.
7. **Diligence and promptness:** The System will ensure that the investigation and resolution of reported facts are conducted with professionalism, diligence, and without any unnecessary delays. The aim is to complete the procedure in the shortest possible time while respecting the principles of due process.
8. **Good faith:** The System shall ensure that the information reported is honest, complete and truthful, notwithstanding any inaccuracies or omissions that may be inadvertently made by the whistleblower.
9. **Respect and protection of individuals:** The System will take necessary measures to ensure that the dignity and privacy of persons concerned by the proceedings are respected and protected.
10. **Safeguarding of fundamental rights:** The System guarantees the right to information, the right to defence, the right to challenge evidence, the right to presumption of innocence and the right to honour and privacy of all persons affected by the Report or information received. Furthermore, these individuals have the right to be heard at any point during the investigation, using a method that is considered appropriate to ensure the investigation is conducted properly.

4. RIGHTS AND GUARANTEES OF THE LALIGA INTERNAL INFORMATION SYSTEM

The underlying rights and guarantees of the LALIGA Organisation's Internal Information System Policy, for both the whistleblower and the person concerned by the information, are as follows:

1. The option to choose whether or not to make the Report anonymously. In the case of anonymous reporting, a commitment to the professional and confidential treatment of the Reports made through the Internal Information System, ensuring the protection of whistleblowers, where possible, if they use the System in good faith, and of persons associated with them or those who offer assistance to them.
2. Make the Report orally or in writing at the whistleblower's request.
3. Offer the whistleblower the opportunity to review, correct and accept the content and/or transcription of the Report if it is oral.
4. Be informed of the status of the processing of his or her Report and the results of any potential investigation carried out.
5. Provide an address, e-mail address or secure location to receive Report to those System managers.
6. Waive their right to receive Reports from the System managers, when applicable, if no means or methods for receiving notifications are disclosed.
7. Ensure that the rights granted by personal data protection laws are duly exercised.

All of these actions are carried out in strict compliance with the Law and in accordance with the ethical and professional values set forth in the Organisation's Code of Ethics and other relevant internal regulations.

5. MEANS FOR SUBMITTING REPORTS.

The following is a description of the channels that make up the Organisation's Internal Information System and the scope of those channels:

- A. **Ethics Channel:** Internal channel available to the Organisation's professionals to report any irregular behaviour within the Organisation, including sexual harassment or gender-based harassment in a professional environment.
- B. **Integrity Channel:** A channel established to facilitate the reporting of irregular conducts³ by individuals which may come to their attention involving the integrity of sports competitions, the protection of children⁴ participating in activities organised or supported by the LALIGA Organisation and other forms of misconduct. This channel can be accessed by third parties through a separate and easily identifiable area on the LALIGA Organisation's corporate website by following the access path provided below: "LALIGA Institutional"->"Guides, Manuals and Channels".
- C. **LALIGA VS RACISM:** A channel established to allow individuals to report instances of racism, violence, xenophobia, or intolerance in sports, both within and outside of sporting venues. This channel is also enabled on the LALIGA Organisation's corporate website, following the access path provided below: "LALIGA Institutional"->"Guides, Manuals and Channels".

³ In the Integrity Channel, irregular conduct or behaviour encompasses not only actions that contravene good faith, existing laws, or corporate policies that involve a breach of employment or contractual obligations but also those that undermine the principles of integrity and ethics in sports and/or compromise the protection of children.

⁴ By virtue of the provisions established in Organic Law 8/2021, of 4 June, on the comprehensive protection of children and adolescents against violence.

- D. **Verbal or other written Report:** Notwithstanding the foregoing, in addition to the aforementioned channels, individuals covered by the scope of this Policy have the option to report any irregular conduct or behaviour, either in written or verbal form, anonymously or non-anonymously, to various entities within the LALIGA Organisation, including, but not limited to, the LALIGA Compliance Body, the Integrity and Security Department, the designated child protection officer or the Child Protection Committee, the People Management Department, the Harassment Investigation Committee (referred to as "COINAC"), or other internal bodies and individuals within the Organisation (such as members of the officially established workers' representation). They will promptly inform the Compliance Body, depending on the specific case and the type of alleged violation to be reported, using the designated mechanisms established for this purpose.

In addition to the above means, which are part of the Internal Information System, the Organisation reserves the possibility to use other channels which may be outside the scope of the above System and which are subject to the appropriate separate and internal regulation.

Furthermore, whistleblowers may also have recourse to external information channels that may be established by the competent authorities.

6. INTERPRETATION AND QUERIES

Responsibility for monitoring the Internal Information System of the LALIGA Organisation has been entrusted to the **Compliance Body**. This body has independent powers of initiative and control in accordance with the bylaws.

In the event of any ambiguity regarding the interpretation or implementation of this Policy, individuals should contact the Compliance Body (cumplimiento@laliga.es). The Compliance Body shall be responsible for promoting the dissemination, awareness and compliance with this regulation.

7. NON-COMPLIANCE

In the event of a breach of this Policy, appropriate action may be taken in accordance with applicable disciplinary, contractual, statutory or organic regulations.

Moreover, failure to adhere to the Policy and relevant regulations may potentially result in liability for both the offending individual and/or legal entity, as per the provisions of the applicable regulations. Violations legally classified as very serious, serious and minor may result in the imposition of fines, possibly accompanied by public admonishments, restrictions on obtaining subsidies or tax benefits, a ban on entering into contracts with the public sector, or the publication of sanctions in the Official Gazette (BOE) for legal persons.

8. EFFECTIVE DATE

This Policy is approved by the LALIGA Executive Committee on 27 July 2023, and it becomes effective the day after its communication through the internal communication channels of the LALIGA Organisation via electronic means, on 27 July 2023.

 **DO THE RIGHT THING.**

