

# Code of Ethics and Conduct

One Team – One Pitch – One Goal



This Code of Ethics and Conduct has been established for the R-GOL / Unisport Capital Group and all its subsidiaries within the Group.

Our Group operates based on the highest ethical standards, ensuring compliance with applicable laws and internal regulations.

The purpose of the Code of Ethics and Conduct is to set out the principles that enable responsible decision-making and actions in daily work. The Code supports honesty, responsibility, and transparency, contributing to the increase of trust among employees, clients, partners, and other stakeholders.

Each member of the Group, regardless of their role, is obligated to adhere to these principles, which influence the quality of decisions and behaviors.

Managers have a special responsibility in shaping the organizational culture where adherence to the principles of the Code is an integral part of daily operations.

The Code of Ethics and Conduct is a key tool supporting us in making ethical choices in line with the Group's values.

Every decision made in accordance with the Code of Ethics and Conduct strengthens our relationships and contributes to building a workplace we can be proud of. Daily application of the principles contained in it allows us to fully realize our values. In doing so, we develop our Group in an atmosphere of responsibility, respect, and honesty.

Thank you for your commitment and consistent adherence to the Code in your daily work.

## **Scope of the Code**

- 1. What is the Code of Ethics and Conduct.**
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## 1 What is the Code of Ethics and Conduct.

The **Code of Ethics and Conduct** is the foundation of our principles and values. The Group defines its position on key issues in the following areas:

- Honesty and Transparency
- Anti-Corruption and Prevention of Conflicts of Interest
- Labor Standards and Human Rights
- Social and Environmental Responsibility
- Monitoring Compliance and Enforcement of Regulations

The **Code of Ethics and Conduct** sets the standards for behavior and business ethics based on ethical business practices, responsibility, and common sense, with the aim of encouraging a high degree of personal and professional integrity.

## 2 Who is the Code of Ethics and Conduct applicable to.

**Compliance with the Code of Ethics and Conduct** is the obligation of all employees and collaborators of the Group – regardless of their position or role.

Furthermore, the written principles of conduct serve as guidelines for business partners and other entities cooperating with the Group or acting on behalf or in the interest of the Group.

We expect our employees and collaborators to promote the Group's values and raise awareness in their business interactions with clients, partners, and other third parties, thereby contributing to supporting the application of ethical practices by them.

### 3 Our VALUES.

## The Group values

## One Team – One Pitch – One Goal

### **our COMMUNITY-** *Inclusive & Joyful*

- We feel fortunate to be part of the football family
- We share our passion and spread joy at every touch point
- We play with everyone who enjoys football
- We treat everyone equally with respect and in a friendly, polite way

### **our WORK -** *Passionate & Focused*

- We are passionate, ambitious and take ownership.
- We play as One Team, always focused on our goals
- We seek solutions, take calculated risks and learn
- We welcome honesty, feedback and challenges, act on it and adapt

### **our MINDSET-** *Winning & Progressive*

- We have a winner mentality, play offense and act dynamically
- We love what we do, remember to have fun and spread joy
- We celebrate when we win, we learn when we lose
- We train intensively to make progress everyday

**We care about relationships and trust.** We always play fair, acting transparently and with respect for both principles and people. We create an environment that fosters cooperation and equality, believing in the power of teamwork. Every employee and collaborator is an important part of the Group, and achieving goals together strengthens our unity. We all strive for the same goal, supporting each other on the path to shared success. We value mutual trust and long-term relationships with our clients, partners, employees, and collaborator.

**We care about honesty and responsibility.** We are reliable and trustworthy partners, valuing not only high-quality services but also long-term relationships based on mutual trust and loyalty. We promote openness and honesty in every interaction, striving for full transparency in our relationships with clients, employees, collaborators, and partners. We are always ready to listen and accept feedback in order to grow and improve. We act with integrity and responsibility, adhering to the highest ethical standards in everything we do.

**We care about excellence and development.** We strive for excellence in everything we do. Our work is our passion, driving us to innovate, grow, and continuously raise the bar. We are committed, acting with energy and determination. Every challenge is an opportunity to learn, which is why we constantly improve our skills and support the development of both individuals and each of the Group's companies. We celebrate victories and learn from failures, always moving forward with a dynamic and progressive approach.

**We protect the brand and reputation.** Every employee and collaborator is a brand ambassador and is responsible for its reputation, as well as for acting in accordance with the law and in the best interests of the Group, keeping our values in mind and demonstrating them through appropriate behavior in professional work. As brand ambassadors, we are all responsible for building and protecting its reputation. Credibility is the foundation for building partnership relationships – both internal and with our business partners. Taking care of our brand's reputation is each of our duties. The Group is our value, the capital of trust that allows us to grow and build trust in the market. Protecting this reputation is our shared responsibility.

## 4. Our Strategy and Principles of Conduct.

### 4.1 Honesty and Transparency.

**4.1.1 Principle of Fair Conduct:** All employees and collaborators of the Group companies act in a fair, honest, and lawful manner. All employees and collaborators act in good faith, adhering to the highest ethical standards. The Group does not tolerate any forms of fraud, falsifying documents, misrepresentation, or other dishonest practices that could undermine its reputation and the trust in its activities. Any cases of legal violations can be reported through the reporting channels implemented by the Group.

**4.1.2 Transparency:** The Group is transparent in all its activities, both internal and external. Financial reports and all business information are accurate, reliable, compliant with applicable regulations, and made available to the relevant parties in a timely manner. Transparency is key to building trust among clients, employees, collaborators, and business partners.

**4.1.3 Openness and Transparency in Relationships:** The Group promotes a culture of openness and honesty in its interactions with clients, employees, and partners. We are fully transparent in our actions, ready to listen to opinions and receive feedback. We build long-term relationships based on mutual trust and dialogue, both with our clients and within the team. As reliable partners, we provide high-quality services that demonstrate our responsibility and loyalty to all stakeholders.

### 4.2 Anti-Corruption and Prevention of Conflicts of Interest.

#### 4.2.1 Prohibition of Corruption and Bribery.

The Group absolutely prohibits any forms of corruption and bribery. No payments, gifts, services, or other benefits may be offered or accepted in exchange for dishonest actions that could influence business decisions. Each company in the Group refuses to accept or maintain business relationships through bribery. Employees and collaborators shall not offer, directly or indirectly, promise, provide, or authorize the giving of money or any other material or personal benefits to exert improper influence on the recipient in the performance of their professional duties or to gain or maintain an improper business advantage.

#### 4.2.2 Transparency in Relations with Public Institutions.

All interactions with representatives of public administration are lawful and transparent. The use of intermediaries in dealings with state authorities is prohibited if it involves the risk of corruption.

#### 4.2.3 Competition and Competition Law.

Employees and collaborators do not engage in any discussions with competitors regarding market allocation, information exchange, setting production or sales limits, nor do they participate in bid-rigging. All actions are in compliance with antitrust regulations and the principles of fair competition.

#### **4.2.4 Conflicts of Interest.**

Employees and collaborators avoid situations where their personal interests or the interests of family members would influence their ability to make decisions that are in the best interest of the Group. Every business decision is made solely based on the Group's interests, not personal gain. Employees always aim to act in an objective, transparent manner, in line with the Group's values.

#### **4.2.5 Supporting Political Parties and Political Activities.**

The Group does not engage in or support any political party, political movement, or political objectives. Supporting local communities, municipalities, and collaborating with public authorities in business and social activities is fully accepted, provided it does not aim to promote political interests. Maintaining political neutrality is an essential element of safeguarding the Group's independence.

#### **4.2.6 Charitable Donations and Sponsorship Activities.**

The Group is involved in charitable activities and supports initiatives that positively impact the community. Any donation or financial support in sponsorship activities is carried out in accordance with applicable laws and in alignment with the values of our Group. Charitable donations are transparent, and their purpose is to support social, educational, cultural, or healthcare-related initiatives.

### **4.3 Work Standards and Human Rights.**

#### **4.3.1 General.**

The Group does not compromise on the requirements set by national laws or international standards regarding employee safety and human rights. The Group takes responsibility for all individuals involved in its operations. People whose work contributes to the Group's business success are not deprived of human rights, nor are they exposed to physical or mental harm during their work. The Group understands that its activities may impact human rights issues, particularly with regard to working and living conditions. The Group adheres to all relevant international agreements and conventions, as well as applicable laws concerning employee safety and working conditions

#### **4.3.2 Protection of Personal Data.**

##### **a. Data Security.**

Employees and collaborators of the Group's companies are obligated to comply with regulations concerning personal data protection and privacy. Personal data of employees, collaborators, clients, and partners are stored, processed, and used in accordance with applicable laws, with the highest security standards in place. Employees and collaborators take all necessary measures to protect data from unauthorized access, loss, or deletion.

##### **b. Privacy.**

Confidential personal data is protected, and employees and collaborators comply with applicable regulations regarding the handling of personal data. Data is only

disclosed to third parties if there is a legally justified basis for doing so, and appropriate measures are taken to protect the personal data being transferred.

### **c. Consent and Transparency.**

Each individual whose data is being processed is informed in advance about the purpose and scope of the processing. Consent to data processing is given voluntarily, knowingly, and without coercion. Employees and collaborators of the company ensure that data collection and processing processes are in accordance with the principle of transparency and respect for the rights of the individuals whose data is being processed.

### **4.3.3 Equal Opportunities and Anti-Discrimination.**

All employees and collaborators are treated with dignity and respect. The Group ensures equal opportunities for all. Discrimination or harassment based on race, ethnicity, gender, physical disability, sexual orientation, or religion is not tolerated. All employees and collaborators with the same qualifications, training, and skills receive equal pay for equal work

- a. Equal Opportunities:** The Group ensures equal opportunities for all employees and collaborators, regardless of gender, age, race, nationality, sexual orientation, religion, disability, social status, or any other characteristic. All employees and collaborators have the right to equal treatment in recruitment, pay, promotions, and access to training. The Group creates an environment where every employee and collaborator has the opportunity to fully develop professionally.
- b. Prohibition of Discrimination:** Discrimination in any form is strictly prohibited within the Group. This includes both actions at the employment level and everyday functioning of any of the Group's companies. The Group does not tolerate any behavior that could lead to marginalization, exclusion, or unequal treatment of employees or collaborators.
- c. Respect for Diversity:** The Group values diversity and integration, promoting an open and friendly work environment. All employees and collaborators show respect for people with different beliefs, cultures, experiences, and lifestyles. Through openness and acceptance of differences, the Group builds a team based on collaboration, mutual respect, and understanding.
- d. Anti-Harassment:** The Group does not tolerate any form of harassment, sexual harassment, bullying, intimidation, aggression, or abuse (physical or verbal) against employees or collaborators, regardless of their gender, race, sexual orientation, religion, age, nationality, social status, or other characteristics. Every employee and collaborator has the right to work in an atmosphere of respect and dignity, free from any form of aggression, violence, or harassment.

The Group provides effective procedures for reporting and resolving such situations and is committed to taking swift actions to resolve any incidents that may affect the well-being of employees and collaborators. Any cases of bullying

or other forms of harassment are strictly prohibited and treated with the utmost seriousness.

- e. Accessibility for Persons with Disabilities:** The Group ensures equal opportunities for persons with disabilities. The work environment, positions, and recruitment procedures are adapted to enable persons with disabilities to fully participate in the Group and ensure them equal access to professional development, training, and promotions.

#### **4.3.4 Working Conditions.**

The Group ensures a healthy and safe working environment for its employees and collaborators and continuously strives to improve working conditions. We ensure that the workplace is properly equipped, and that occupational health and safety (OHS) regulations are a priority in all Group activities.

The Group provides all employees and collaborators with a safe, healthy, and comfortable working environment, in compliance with OHS regulations. We aim for continuous improvement of the workspace to foster professional efficiency and employee well-being. OHS standards are treated as a priority, and the Group regularly invests in appropriate workplace equipment and applies best practices in health and safety protection.

The Group ensures a balance between work and personal life for its employees and collaborators. We offer flexible working arrangements to better manage professional and personal responsibilities. Employees and collaborators have full access to vacation time and social benefits, supporting them in various aspects of life. The Group values the skills and talents of employees and collaborators and supports their development by providing opportunities to acquire new qualifications and skills. Expanding and developing qualifications enhances efficiency and job satisfaction. Training programs support a culture based on values, motivating employees and collaborators to continuously grow. The Group ensures knowledge flow, promotes cooperation, and innovative thinking, fostering team development. By investing in the development of employees and collaborators, the Group builds its employer brand and attracts talented candidates.

#### **4.3.5 Forced Labor.**

None of the Group's companies directly or indirectly engages in forced labor or other forms of involuntary work. Any forms of labor or services, such as prisoner labor, slave labor, illegal workers, or unpaid workers, are strictly prohibited. The Group strives to adhere to international labor standards, ensuring that all individuals performing work for the Group have full freedom of employment, and that the work is voluntary and compensated according to applicable laws. The Group is committed to monitoring its operations and collaborating with contractors and suppliers to prevent any form of forced labor in its supply chain.

#### 4.3.6 Child Labor.

The Group recognizes and respects every child's right to protection from economic exploitation and from performing any work that may be hazardous, interfere with their education, or be harmful to their health, physical, mental, spiritual, moral, or social development. The Group is committed to monitoring its operations and collaborating with contractors and suppliers to ensure that child labor is not used in any part of its operations or supply chain.

### 4.4 Social and Environmental Responsibility

Environmental resources are used responsibly and cautiously, and the Group conducts its activities in an environmentally sustainable manner, continually expanding its efforts in this regard.

**4.4.1 Sustainable Development:** The Group takes action to promote sustainable development, minimizing the negative impact of its activities on the natural environment. All business decisions made by the Group consider environmental aspects, including reducing the consumption of natural resources, energy, and harmful emissions. The Group actively supports and implements initiatives aimed at improving energy efficiency and sustainable resource management

**4.4.2 Social Responsibility:** The Group is involved in activities that support the development of local communities and charitable initiatives. Supporting local community development, adhering to international labor standards, and caring for the well-being of employees and collaborators form the foundation of the Group's social responsibility policy. The Group develops cooperation programs with non-profit organizations, promoting sustainable social development.

**4.4.3 Environment:** The Group conducts its business in an environmentally friendly manner through investments in sustainable products, services, and technologies, as well as implementing practices that reduce the negative environmental impact. The Group encourages its employees and collaborators to submit ideas that can contribute to reducing the environmental impact of its activities.

### 4.5 Compliance Monitoring and Enforcement.

#### 4.5.1 Understanding and Compliance with the Code of Ethics.

All employees and collaborators—regardless of position or function—are responsible for understanding and adhering to the principles set forth in the Code of Ethics and Conduct.

Managers and team leaders ensure that their employees and collaborators are fully aware of and comply with the ethical standards defined in the document. In case of difficulties in applying the rules, as well as for comments or suggestions for improvements, employees and collaborators are required to escalate matters according to standard reporting procedures, and in appropriate cases, to senior management.

#### **4.5.2 Violation of the Code of Ethics.**

The Group does not tolerate any actions that are illegal or unethical. A violation of the Code of Ethics and Conduct by any employee or collaborator may lead to disciplinary consequences, including termination of employment or other legal relationships. Each violation is treated with due seriousness, and appropriate actions are taken to maintain high ethical standards and protect the Group's reputation.

#### **4.5.3 Training and Ethical Awareness.**

The Group organizes regular training on adhering to ethical principles, preventing corruption, and counteracting discrimination, aiming to raise ethical awareness among employees and collaborators. Every employee and collaborator is required to participate in these training sessions, which enable the development of knowledge on applicable norms and ethical standards. Regular training is a key element in maintaining compliance with the Code of Ethics and Conduct and ensuring the adherence to the highest standards of behavior.