

The calculation of relevant expenses and their reconciliation to the accompanying consolidated financial statements are as follows:

	Thousands of euros		
	T	T-1	T-2
	06/30/2019	06/30/2018	06/30/2017
Relevant expenses			
Cost of sales / equipment	6,320	4,525	3,906
Employee remuneration expense	471,745	462,902	324,285
Other operating expenses	181,523	164,009	137,241
Amortization / Impairment of players' registration rights	166,210	113,503	64,510
Losses on the sale of players' registration rights	29	200	3,746
Finance cost and dividends	17,242	12,912	4,607
Other expenses not classified in the above headings	3,584	20,195	44,370
Total relevant expenses	846,653	778,245	582,666
Expenses recognized in the consolidated financial statements			
Total operating expenses	972,798	-	-
Total financial expenses	18,490	-	-
Total expenses recognized in the consolidated financial statements	991,288	-	-
Difference	144,635	-	-
Reconciling items			
Depreciation / Impairment of property, plant, and equipment	14,341	-	-
Depreciation / Impairment of sporting assets	5,251	-	-
Tax expenses (corporate income tax)	-	-	-
Expenses from directly-attributable community development activities	4,585	-	-
Other expenses not included in the above reconciling items	120,458	-	-
Total reconciling items	144,635	-	-