

The calculation of the relevant expenditure and the reconciliation thereof with these consolidated annual accounts are as follows:

| | Thousands of Euros | | |
|--|--------------------|------------------|----------------|
| | T | T-1 | T-2 |
| | 06/30/2022 | 06/30/2021 | 06/30/2020 |
| Relevant expenditure | | | |
| Cost of sales / materials | 25,018 | 15,614 | 33,400 |
| Staff remuneration expenses | 369,039 | 396,531 | 415,159 |
| Other exploitation operations expenses | 145,661 | 156,021 | 177,067 |
| Amortization / impairment of players' registration rights | 141,765 | 312,090 | 211,274 |
| Losses from the transfer of players' registration rights | 13,792 | 27,576 | 3,850 |
| Financial cost and dividends | 38,589 | 54,599 | 30,721 |
| Other expenditure not classified in the previous headings Total relevant expenditure | 3,927 | 84,105 | 403 |
| Consolidated annual accounts expenditure | 737,791 | 1,046,536 | 871,874 |
| Total exploitation operations expenditure | | | |
| Total financial expenses | 879,321 | - | - |
| Total consolidated annual accounts expenditure | 38,676 | - | - |
| Total consolidated annual accounts income | 917,997 | - | - |
| Difference | 180,206 | - | - |
| Reconciliation items | | | |
| Amortization / impairment of tangible fixed assets | 29,996 | - | - |
| Amortization / impairment of sports fixed assets | 1,383 | - | - |
| Tax expenditures (Company Tax) | 26,912 | - | - |
| Expenses in directly attributable community development activities | 3,175 | - | - |
| Other expenditure not classified in the previous reconciliation headings | 118,740 | - | - |
| Total reconciliation items | 180,206 | - | - |