

**Indicator of personnel expenses associated with the squad to be registered in the Spanish Professional Football League**

It is considered indicative of a possible situation of future economic and financial imbalance when the annual economic amount of personnel expenses associated with the Club's football team to be registered in the Spanish Professional Football League, players and coaches exceeds 70% of the relevant income for the season, as defined in the LFP Economic Control Regulations.

	Thousands of euros	
	06/30/2023	06/30/2022
Personnel expenses associated with the first football team (*)	496,619	314,169
Relevant income	1,418,177	957,800
Personnel expense indicator for squad to be registered in the LFP	35%	33%
Personnel expense indicator for squad to be registered in the LFP required	<70%	<70%
<b>Conclusion</b>	<b>ACCOMPLISHED</b>	<b>ACCOMPLISHED</b>

(\*) Includes expenses for salaries, image companies and remuneration to agents.

The income calculation and reconciliation can be seen in the break-even calculation above.

The reconciliation of the expenses associated with the squad to be registered in the LFP with the total personnel expenses is as follows:

	Thousands of euros	
	06/30/2023	06/30/2022
Personnel expenses associated with the football team to be registered in the LFP (a)	487,899	304,919
Non-sports football and structure personnel expenses associated with the first football team (b)	8,720	9,250
<b>Total personal expenses associated with the first football team</b>	<b>496,619</b>	<b>314,169</b>
Expenses of personnel not to be registered in the LFP	90,421	90,823
Expenses of non-sports personnel except for those contemplated in section (b) and expenses of personnel to be registered in the LFP except for those contemplated in section (a)	63,805	58,758
<b>Total personnel expenses</b>	<b>650,845</b>	<b>463,750</b>