

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

	Thousands of euros		
	T	T-1	T-2
	06/30/2023	06/30/2022	06/30/2021
Relevant expenses			
Cost of sales/materials	44,249	25,018	15,614
Employee compensation expenses	535,640	369,039	396,531
Other operating expenses	259,772	145,661	156,021
Depreciation/impairment of players' federative rights	107,426	141,765	312,090
Losses due to the alienation of federative rights of players	53,685	13,792	27,576
Financial cost and dividends	42,365	38,589	54,599
Other expenses not classified in previous headings	11,289	3,927	84,105
Total relevant expenses	1,054,426	737,791	1,046,536
Expenses consolidated annual accounts			
Total operating expenses	1,200,562	852,409	-
Total financial expenses	43,654	38,676	-
Total Corporate Tax	119,238	26,912	-
Total expenses in the consolidated annual accounts	1,363,454	917,997	-
Difference	309,028	180,206	-
Conciliatory items			
Depreciation/impairment of tangible assets	35,135	29,996	-
Depreciation/impairment of sports assets	6,477	1,383	-
Tax expenses (Corporate Tax)	119,238	26,912	-
Expenses on community development activities directly attributable	-	3,175	-
Other expenses not classified within the previous reconciliation items	148,178	118,740	-
Total conciliatory items	309,028	180,206	-