

5.2. Non-current assets held for sale

At June 30th, 2023, there are no "Non-current assets held for sale". In the 2021/22 financial year, the breakdown was as follows:

June 30th, 2022	Thousands of euros				
	Balance at 06/30/2021	Additions and endowments	Derecognitions, disposals and decreases	Transfers (Note 5.1)	Balance at 06/30/2022
Football:					
Net depreciation cost	163,041	-	(91,492)	-	71,549
Impairment correction	(125,041)	(5,000)	61,492	-	(68,549)
Net total	38,000	(5,000)	(30,000)	-	3,000

In accordance with the provisions of Note 4.6, the Group classifies under the heading of "Non-current assets held for sale" those assets whose book value will be recovered mainly through sale, instead of through continued use, when meet the following requirements: they are available for immediate sale, the necessary actions have been taken to find a purchaser, and their sale is highly probable within one year. Non-current assets held for sale are valued at the lower of their book value and fair value less costs to sell.