

ECONOMIC AREA

Indicator of personnel expenses associated with 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	
	06/30/2024	06/30/2023
Personnel expenses associated with the first football team (*)	351,353	496,619
Relevant income	829,631	1,416,049
Personnel expense indicator for squad to be registered in the LFP	42%	35%
Personnel expense indicator for squad to be registered in the LFP required	<70%	<70%
Conclusion	ACCOMPLISHED	ACCOMPLISHED

(*) It includes expenses for salary, image companies and remuneration for 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	
	06/30/2024	06/30/2023
Personnel expenses associated with the registrable football squad (a)	337,138	487,899
Non-sporting football personnel expenses and structure associated with the first football squad (b)	14,215	8,720
Total personnel expenses associated with the first football squad	351,353	496,619
Expenses of personnel not to be registered in the LFP	85,310	90,421
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)	55,306	63,805
Total personnel costs	491,969	650,845